



CULVER CITY UNIFIED SCHOOL DISTRICT
4034 Irving Place
Culver City, CA 90232

**2014 - 2015
FIRST INTERIM REPORT**

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December 9, 2014

CULVER CITY UNIFIED SCHOOL DISTRICT

2014-2015 FIRST INTERIM REPORT

DECEMBER 9, 2014

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Culver City Unified School District

**FIRST INTERIM REPORT
2014 - 2015**

I. BUDGET SUMMARY AND ASSUMPTIONS

DECEMBER 9, 2014

**CULVER CITY UNIFIED SCHOOL DISTRICT
2014-2015 FIRST INTERIM REPORT**

INTRODUCTION

This First Interim Report is the second (the first being our 2014-15 Adopted Budget) in an ongoing series of State-required financial reports for the 2014-15 fiscal year. This report presents a frozen-in-time snapshot of where the District is financially, and where it is heading. We will know much more about the State's (and our) 2014-15 budget status in January when the Governor provides additional detailed information about the State's budget situation.

EXECUTIVE SUMMARY

The Budget Status Report the Board of Education receives at each meeting is, in essence, the equivalent of an ongoing Interim Report. The changes from our previous Adopted Budget are outlined below.

Revenues

Revenues have increased due to a slight increase in the Gap Funding percentage for LCFF. In addition, we received a one-time apportionment for the backlog in State funding for Mandated Cost Reimbursements. Local revenues increased due to funds received for the Cal Recycle Grant and K-12 Microsoft Voucher Program.

Expenditures

Expenditures have increased to include a 3.0% salary schedule increase for the Association of Classified Employees (ACE) and the Management Association for Culver City Schools (MACCS) members. Expenditures have increased in equipment and supplies due to purchases related to the Cal Recycle Grant and K-12 Microsoft Voucher Program.

Special Education costs continue to account for a significant encroachment on the Unrestricted General Fund operating budget.

Ending Balance Components

We are designating a fund balance assignment to restrict the portion of LCFF funds (Supplemental Grant) that are required to be spent specifically for English Learners, Free or Reduced-Price Meals, and Foster Youth students. The balance is anticipated to be carried over based on spending to date compared to the school site's allocations. The additional fund balance assignments include the 2% Board Required Reserve and an assignment to account for a mid-year 2% salary schedule increase approved by all bargaining units. The District is continuing to utilize Restricted Funds to the fullest extent possible to minimize the impact on Unrestricted General Fund operating resources.

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MULTI-YEAR PROJECTION

LCFF revenue in Fiscal Years 2015-16 and 2016-17 are projected based upon percentages provided by the Legislative Analyst Office (LAO).

Our enrollment is projected to remain the same as the current fiscal year. The LCFF formula is dynamic and changes each year based upon our ADA and enrollment.

The District's parcel tax will expire in fiscal year 2014-15 and will represent a loss in revenue of \$1.2 million starting in Fiscal Year 2015-16.

A salary schedule increase of 3.6% has been included in the multi-year projection (MYP) based on the multi-year agreements across all bargaining units.

Increases in District paid contributions for STRS and PERS have been incorporated into the MYP based on the approved rate increases.

Annual step and column movement in each of the coming years will increase our operating budget and typically represents an increase of 1% - 1.5% to our ongoing salary expenditures.

Expenditures have also increased in Fiscal Years 2015-16 and 2016-17 to account for Common Core implementation and related textbook adoptions. These expenditures are projected to encroach on the General Fund in excess of the \$1.35 million one-time revenues the District received in 2013-14 from the State for Common Core implementation.

**CULVER CITY UNIFIED SCHOOL DISTRICT
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INTRODUCTION

Budget Compliance Issues

California law imposes multiple requirements on the budget of a school district. For example, the District must:

- Adopt its budget by June 30, regardless of whether the State has adopted its own budget.
- Submit the First Interim Report by December 15th for board approval;
- Provide budget projections over a three-year period;
- Maintain a balanced budget in each of the three projected years;
- Reserve a minimum of 3% of the current year's expenditures for economic uncertainty;
- Provide a specific accounting format to the State; and
- Meet established fiscal standards and criteria, and explain any variances or violations in writing to the Los Angeles County Office of Education, an oversight agency.

Certification Status

Culver City Unified School District is filing the 2014-2015 First Interim with a Positive Certification. This report specifies that the District meets the State required Reserve for Economic Uncertainty of 3% in fiscal years 2015-16 and 2016-17.

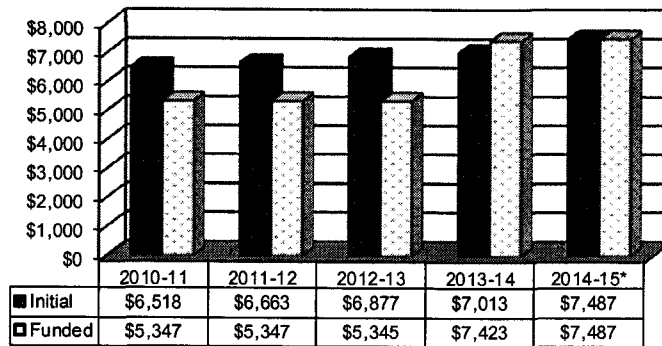
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REVENUES

Average Daily Attendance (ADA) and Local Control Funding Formula (LCFF) per ADA

The major source of revenue to the school district is the LCFF apportionment calculated on a base revenue formula per unit of Average Daily Attendance (ADA). These revenues are based upon the District's ADA multiplied by the District's LCFF per ADA. The calculation of these two factors provides the majority of unrestricted revenues to the District. The chart below shows the Revenue Limit/LCFF funding trend, plus it illustrates the initial LCFF provided by the State compared to the final funded LCFF.

Revenue Limit/LCFF per ADA

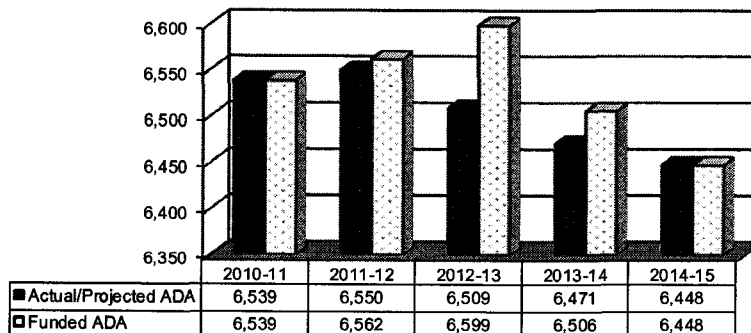


*2014-2015 funded amount is an average based upon the following:

Grade	Funded LCFF
K - 3	\$ 6,952
4 - 6	\$ 7,056
7 - 8	\$ 7,266
9 - 12	\$ 8,419

The following table shows the year-over-year trend of Average Daily Attendance (ADA). Actual ADA for fiscal year 2014-15 is projected to be 6,448.

Average Daily Attendance



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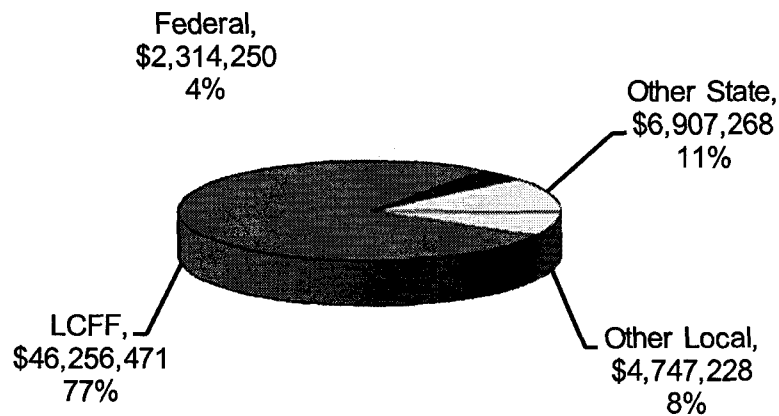
REVENUES

Summary of Revenues

Total revenues are projected to increase by \$914,422. At the time of the 2014-15 Adopted Budget, the District based its revenue projection on the Local Control Funding Formula per direction from the Los Angeles County Office of Education (LACOE). In addition, the District is receiving an increase in funding from revised GAP funding percentages for LCFF along with a one-time apportionment from the State for the backlog of Mandated Costs Reimbursement. The District is receiving additional local revenue due to the Cal Recycle Grant and K-12 Microsoft Voucher Program.

Revenues	2014-15 Budget	2014-15 First Interim	Change
Revenue Limit	\$ 46,119,562	\$ 46,256,471	\$ 136,909
Federal	\$ 2,426,677	\$ 2,314,250	\$ (112,427)
Other State	\$ 6,300,237	\$ 6,907,268	\$ 607,031
Other Local	\$ 4,464,319	\$ 4,747,228	\$ 282,909
Total Revenues	\$ 59,310,795	\$ 60,225,217	\$ 914,422

**General Fund Revenue
Unrestricted / Restricted**



**CULVER CITY UNIFIED SCHOOL DISTRICT
2014-2015 FIRST INTERIM REPORT**

EXPENDITURES

Personnel Costs

Total salaries and benefits of \$48,900,971 represent 79.61% of total projected revenues, or 80.42% of total projected expenditures. The increase in salaries is due to the 3% salary schedule increase for ACE and MACCS unit members. The decrease in benefits is due to a reduction in the projection of health and welfare benefits based on the 2013-14 Unaudited Actuals and a decrease in the employer contribution for STRS.

In Unrestricted, 71.50% of total expenses are for personnel. Only 8.68% of unrestricted expenditures are in other categories such as supplies, conferences, legal fees, etc.

Unrestricted/Restricted	Object	2014-15 Budget	2014-15 First Interim	Change
Certificated Salaries	1000-1999	\$ 28,594,908	\$ 28,959,996	\$ 365,088
Classified Salaries	2000-2999	\$ 9,385,997	\$ 9,649,523	\$ 263,526
Employee Benefits	3000-3999	\$ 10,736,151	\$ 10,291,452	\$ (444,699)
Total		\$ 48,717,056	\$ 48,900,971	\$ 183,915
Revenue + Transfers In Total		\$ 60,510,795	\$ 61,425,217	\$ 914,422
Percentage		80.51%	79.61%	
Expense + Transfers Out Total		\$ 60,124,227	\$ 60,806,656	\$ 682,429
Percentage		81.03%	80.42%	

Unrestricted	Object	2014-15 Budget	2014-15 First Interim	Change
Certificated Salaries	1000-1999	\$ 23,144,342	\$ 23,203,299	\$ 58,957
Classified Salaries	2000-2999	\$ 6,005,395	\$ 6,330,369	\$ 324,974
Employee Benefits	3000-3999	\$ 8,319,088	\$ 7,897,000	\$ (422,088)
Total		\$ 37,468,825	\$ 37,430,668	\$ (38,157)
Revenue + Transfers In Total		\$ 51,702,825	\$ 52,348,490	\$ 645,665
Percentage		72.47%	71.50%	
Expense + Transfers Out Total		\$ 40,330,243	\$ 40,988,166	\$ 657,923
Percentage		92.91%	91.32%	

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EXPENDITURES

Employee Benefits

Employee Benefits include statutory benefits for certificated and classified employees. Below is a table reflecting the percentages applied to certificated and classified salaries.

Statutory Benefits	2014-15
Certificated	
State Teachers Retirement	8.88%
Medicare	1.45%
State Unemployment Insurance	0.05%
Workers' Compensation Insurance*	2.878%
GASB 34 (Retirement)	1.50%
Total Percentage	14.98%
Classified	
Public Employees Retirement System	11.771%
Old Age Survivors Disability Insurance	6.20%
Medicare	1.45%
State Unemployment Insurance	0.05%
Workers' Compensation Insurance*	2.878%
GASB 34 (Retirement)	1.50%
Total Percentage	23.45%
Alternative Retirement Plan (ARP) **	3.75%

* The workers' compensation insurance rate enables the District to charge all workers' compensation expenditures to all programs.

**An Alternative Retirement Plan is available for eligible certificated and classified employees. When utilized by a certificated employee, the ARP benefit replaces the State Teachers Retirement benefit. When utilized by a classified employee, the ARP benefit replaces the Public Employees Retirement System, PERS Reduction and Old Age Survivors Disability Insurance.

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EXPENDITURES

Contributions

The following table reflects the programs that require a contribution from the General Fund.

Contributions	2014-15 Budget	2014-15 First Interim	Change
Special Ed: IDEA Preschool	\$ 148,155	\$ 119,770	\$ (28,385)
Special Education	\$ 7,610,037	\$ 6,984,822	\$ (625,215)
Transportation: Special Ed.	\$ 475,178	\$ 475,178	\$ -
Transportation: Home to School	\$ 59,288	\$ 59,288	\$ -
Total Contributions	\$ 8,292,658	\$ 7,639,058	\$ (653,600)
Ongoing Maintenance Transfer	\$ 1,373,183	\$ 1,373,183	\$ -
Total Transferred to Restricted	\$ 9,665,841	\$ 9,012,241	\$ (653,600)

Culver City Unified School District

**FIRST INTERIM REPORT
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II. IMPACT OF SELPA

DECEMBER 9, 2014

**CULVER CITY UNIFIED SCHOOL DISTRICT
2014-2015 FIRST INTERIM REPORT**

IMPACT OF SELPA ON SACS REPORTS

As the lead agency of the Tri-City SELPA, the District's Fund 01 SACS reports include SELPA revenues of \$1,169,693 and expenses of \$1,300,202. The following chart identifies the amount of money allocated to both the District's and the SELPA's operating funds.

All pass-through revenues related to the Tri-City SELPA are reported in Fund 10.0. Only program and administrative costs and related revenue will be reflected in CCUSD's General Fund.

		CCUSD	SELPA	SACS
Revenues				
LCFF Sources	8010-8099	46,256,471	-	46,256,471
Federal Revenue	8100-8299	2,012,621	301,629	2,314,250
Other State Revenue	8300-8599	6,040,204	867,064	6,907,268
Other Local Revenue	8600-8799	4,746,228	1,000	4,747,228
Total Revenues		59,055,524	1,169,693	60,225,217
Expenses				
Certificated Salaries	1000-1999	28,485,288	474,708	28,959,996
Classified Salaries	2000-2999	9,582,517	67,006	9,649,523
Employee Benefits	3000-3999	10,140,618	150,834	10,291,452
Books and Supplies	4000-4999	2,889,824	93,867	2,983,691
Services and Other Operating	5000-5999	7,856,308	510,589	8,366,897
Capital Outlay	6000-6999	75,000	-	75,000
Other Outgo	7100-7299	120,157	-	120,157
Transfers Indirect/Direct Costs	7300-7399	(343,258)	3,198	(340,060)
Total Expenses		58,806,454	1,300,202	60,106,656
Excess (Deficiency) over Revenue		249,070	(130,509)	118,561
Transfers Out		700,000	-	700,000
Transfers In		1,200,000	-	1,200,000
Total, Other Financing Sources		500,000	-	500,000
Change in Fund		749,070	(130,509)	618,561

Culver City Unified School District

**FIRST INTERIM REPORT
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III. OTHER FUNDS

DECEMBER 9, 2014

**CULVER CITY UNIFIED SCHOOL DISTRICT
2014-2015 FIRST INTERIM REPORT**

SUMMARY OF OTHER FUNDS

State Report (SACS)	Form 11	Form 12	Form 13	Form 14
Description (SACS)	Adult (11)	Child (12)	Cafeteria (13)	Deferred (14)
Beginning Balance	489,774	561,472	363,052	287,544
Revenue/Transfers In	1,287,614	4,001,406	2,053,640	0
Expenditures/Transfers Out	1,626,366	4,237,649	2,315,193	285,000
ENDING BALANCE	\$151,022	\$325,229	\$101,499	\$2,544
	Special Purpose	Special Purpose	Special Purpose	Restricted
Revenue Source	State/Fees	State/Fees	State/Fees	State/GF

State Report (SACS)	Form 21	Form 25	Form 40	Form 51
Description (SACS)	Building (21)	Cap. Fac. (25)	Redevelop (40)	Bond Int. Redemption
Beginning Balance	0	862,719	1,823,806	0
Revenue/Transfers In	26,092,945	362,000	1,720,000	6,181,900
Expenditures/Transfers Out	6,400,000	715,356	2,323,806	2,998,682
ENDING BALANCE	\$19,692,945	\$509,363	\$1,220,000	\$3,183,218
	Restricted (Measure CC)	Restricted (Developers)	Restricted	Restricted
Revenue Source	Proceeds	Fees	Agreement	Local

Culver City Unified School District

**FIRST SECOND REPORT
2014 - 2015**

IV. SACS REPORTS

DECEMBER 9, 2014

2014-15 First Interim
General Fund
Unrestricted (Resources 0000-1999)
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	46,119,562.00	46,119,562.00	13,956,254.93	46,256,471.00	136,909.00	0.3%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	1,289,631.00	1,289,631.00	245,799.99	1,798,387.00	508,756.00	39.4%
4) Other Local Revenue		8600-8799	3,093,632.00	3,093,632.00	565,950.14	3,093,632.00	0.00	0.0%
5) TOTAL, REVENUES			50,502,825.00	50,502,825.00	14,768,005.06	51,148,490.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	23,144,342.00	23,144,342.00	4,620,680.51	23,203,299.00	(58,957.00)	-0.3%
2) Classified Salaries		2000-2999	6,005,395.00	6,005,395.00	1,349,749.91	6,330,369.00	(324,974.00)	-5.4%
3) Employee Benefits		3000-3999	8,319,088.00	8,319,088.00	1,428,822.54	7,897,000.00	422,088.00	5.1%
4) Books and Supplies		4000-4999	778,091.00	778,091.00	479,382.55	969,896.00	(191,805.00)	-24.7%
5) Services and Other Operating Expenditures		5000-5999	2,653,139.00	2,653,139.00	1,222,874.17	2,817,714.00	(164,575.00)	-6.2%
6) Capital Outlay		6000-6999	25,000.00	25,000.00	41,065.13	75,000.00	(50,000.00)	-200.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	0.00	0.00	120,157.00	(120,157.00)	New
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(1,194,812.00)	(1,194,812.00)	0.00	(1,125,269.00)	(69,543.00)	5.8%
9) TOTAL, EXPENDITURES			39,730,243.00	39,730,243.00	9,142,574.81	40,288,166.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			10,772,582.00	10,772,582.00	5,625,430.25	10,860,324.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	1,200,000.00	1,200,000.00	0.00	1,200,000.00	0.00	0.0%
b) Transfers Out		7600-7629	600,000.00	600,000.00	0.00	700,000.00	(100,000.00)	-16.7%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(9,665,841.00)	(9,665,841.00)	0.00	(9,012,241.00)	653,600.00	-6.8%
4) TOTAL, OTHER FINANCING SOURCES/USES			(9,065,841.00)	(9,065,841.00)	0.00	(8,512,241.00)		

2014-15 First Interim
General Fund
Unrestricted (Resources 0000-1999)
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,706,741.00	1,706,741.00	5,625,430.25	2,348,083.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	16,067,220.77	16,067,220.77		16,067,220.77	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			16,067,220.77	16,067,220.77		16,067,220.77		
d) Other Restatements		9795	0.00	8,679.31		0.00	(8,679.31)	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			16,067,220.77	16,075,900.08		16,067,220.77		
2) Ending Balance, June 30 (E + F1e)			17,773,961.77	17,782,641.08		18,415,303.77		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	15,000.00	15,000.00		15,000.00		
Stores		9712	60,000.00	60,000.00		60,000.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted			0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments			2,465,310.00	2,465,310.00		2,099,431.00		
Restricted Reserve for School Site Allc	0000	9780	75,000.00					
Additional Board Reserve of 2%	0000	9780	1,202,485.00					
Restricted Reserve for Supplemental E	0000	9780	600,000.00					
Reserve for ACE & MACCS Bargainin	0000	9780	587,825.00					
Restricted Reserve for School Site Allc	0000	9780		75,000.00				
Additional Board of 2%	0000	9780		1,202,485.00				
Restricted Reserve for Supplemental E	0000	9780		600,000.00				
Reserve for Ace & MACCS Bargaining	0000	9780		587,825.00				
Additional Board Reserve of 2%	0000	9780				1,216,133.00		
Restricted Reserve for Supplemental E	0000	9780				350,000.00		
Reserve for Mid-Year 2% Salary Scher	0000	9780				533,298.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	1,803,727.00	1,803,727.00		1,824,200.00		
Unassigned/Unappropriated Amount			13,429,924.77	13,438,604.08		14,416,672.77		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	28,393,434.00	28,393,434.00	13,300,053.00	29,082,832.00	689,398.00	2.4%
Education Protection Account State Aid - Current Year		8012	8,389,287.00	8,389,287.00	1,926,756.00	7,707,024.00	(682,263.00)	-8.1%
State Aid - Prior Years		8019	0.00	0.00	(1,465,677.00)	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	8,596,735.00	8,596,735.00	0.00	9,306,613.00	709,878.00	8.3%
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8043	0.00	0.00	166,397.29	0.00	0.00	0.0%
Supplemental Taxes		8044	0.00	0.00	(16,276.12)	0.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	28,479.93	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	740,106.00	740,106.00	0.00	160,002.00	(580,104.00)	-78.4%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	16,521.83	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			46,119,562.00	46,119,562.00	13,956,254.93	46,256,471.00	136,909.00	0.3%
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			46,119,562.00	46,119,562.00	13,956,254.93	46,256,471.00	136,909.00	0.3%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290						
NCLB: Title I, Part D, Local Delinquent Program	3025	8290						
NCLB: Title II, Part A, Teacher Quality	4035	8290						

2014-15 First Interim
General Fund
Unrestricted (Resources 0000-1999)
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
NCLB: Title III, Immigration Education Program	4201	8290						
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290						
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290						
Other No Child Left Behind	3011-3020, 3026-3205, 4036-4126, 5510	8290						
Vocational and Applied Technology Education	3500-3699	8290						
Safe and Drug Free Schools	3700-3799	8290						
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Current Year	6355-6360	8311						
Prior Years	6355-6360	8319						
Special Education Master Plan								
Current Year	6500	8311						
Prior Years	6500	8319						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	243,100.00	243,100.00	0.00	631,699.00	388,599.00	159.9%
Lottery - Unrestricted and Instructional Materials		8560	1,046,531.00	1,046,531.00	239,769.36	1,046,531.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	120,157.00	120,157.00	New
School Based Coordination Program	7250	8590						
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Drug/Alcohol/Tobacco Funds	6650, 6690	8590						
California Clean Energy Jobs Act	6230	8590						
Healthy Start	6240	8590						
Specialized Secondary	7370	8590						
American Indian Early Childhood Education	7210	8590						
School Community Violence Prevention Grant	7391	8590						
Quality Education Investment Act	7400	8590						
Common Core State Standards Implementation	7405	8590						
All Other State Revenue	All Other	8590	0.00	0.00	6,030.63	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			1,289,631.00	1,289,631.00	245,799.99	1,798,387.00	508,756.00	39.4%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	1,206,048.00	1,206,048.00	24,618.63	1,206,048.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	1,150,000.00	1,150,000.00	454,861.34	1,150,000.00	0.00	0.0%
Interest		8660	112,584.00	112,584.00	(41.33)	112,584.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		
All Other Local Revenue		8699	625,000.00	625,000.00	86,511.50	625,000.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,093,632.00	3,093,632.00	565,950.14	3,093,632.00	0.00	0.0%
TOTAL, REVENUES			50,502,825.00	50,502,825.00	14,768,005.06	51,148,490.00	645,665.00	1.3%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Certificated Teachers' Salaries		1100	19,519,635.00	19,519,635.00	3,764,465.83	19,581,385.00	(61,750.00)	-0.3%
Certificated Pupil Support Salaries		1200	971,156.00	971,156.00	191,235.37	971,156.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	2,029,009.00	2,029,009.00	527,390.46	2,089,479.00	(60,470.00)	-3.0%
Other Certificated Salaries		1900	624,542.00	624,542.00	137,588.85	561,279.00	63,263.00	10.1%
TOTAL, CERTIFICATED SALARIES			23,144,342.00	23,144,342.00	4,620,680.51	23,203,299.00	(58,957.00)	-0.3%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	760,471.00	760,471.00	105,505.62	761,971.00	(1,500.00)	-0.2%
Classified Support Salaries		2200	2,079,083.00	2,079,083.00	509,457.49	2,164,083.00	(85,000.00)	-4.1%
Classified Supervisors' and Administrators' Salaries		2300	689,030.00	689,030.00	179,145.99	735,940.00	(46,910.00)	-6.8%
Clerical, Technical and Office Salaries		2400	2,414,311.00	2,414,311.00	532,990.57	2,590,875.00	(176,564.00)	-7.3%
Other Classified Salaries		2900	62,500.00	62,500.00	22,650.24	77,500.00	(15,000.00)	-24.0%
TOTAL, CLASSIFIED SALARIES			6,005,395.00	6,005,395.00	1,349,749.91	6,330,369.00	(324,974.00)	-5.4%
EMPLOYEE BENEFITS								
STRS		3101-3102	2,206,128.00	2,206,128.00	403,204.90	2,169,698.00	36,430.00	1.7%
PERS		3201-3202	582,479.00	582,479.00	151,717.66	577,379.00	5,100.00	0.9%
OASDI/Medicare/Alternative		3301-3302	711,440.00	711,440.00	178,866.49	708,626.00	2,814.00	0.4%
Health and Welfare Benefits		3401-3402	3,142,375.00	3,142,375.00	282,475.86	2,758,831.00	383,544.00	12.2%
Unemployment Insurance		3501-3502	41,983.00	41,983.00	3,732.31	41,983.00	0.00	0.0%
Workers' Compensation		3601-3602	742,275.00	742,275.00	171,332.58	747,075.00	(4,800.00)	-0.6%
OPEB, Allocated		3701-3702	499,417.00	499,417.00	192,078.13	500,417.00	(1,000.00)	-0.2%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	392,991.00	392,991.00	45,414.61	392,991.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			8,319,088.00	8,319,088.00	1,428,822.54	7,897,000.00	422,088.00	5.1%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	500.00	500.00	708.40	500.00	0.00	0.0%
Materials and Supplies		4300	555,776.00	555,776.00	202,868.22	582,992.00	(27,216.00)	-4.9%
Noncapitalized Equipment		4400	214,315.00	214,315.00	275,502.33	378,904.00	(164,589.00)	-76.8%
Food		4700	7,500.00	7,500.00	303.60	7,500.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			778,091.00	778,091.00	479,382.55	969,896.00	(191,805.00)	-24.7%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	74,696.00	74,696.00	33,620.92	84,233.00	(9,537.00)	-12.8%
Dues and Memberships		5300	67,600.00	67,600.00	43,753.11	70,100.00	(2,500.00)	-3.7%
Insurance		5400-5450	521,323.00	521,323.00	525,650.00	521,323.00	0.00	0.0%
Operations and Housekeeping Services		5500	800,000.00	800,000.00	260,603.91	800,000.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	230,300.00	230,300.00	85,182.69	248,606.00	(18,306.00)	-7.9%
Transfers of Direct Costs		5710	(60,705.00)	(60,705.00)	11,196.56	(54,018.00)	(6,687.00)	11.0%
Transfers of Direct Costs - Interfund		5750	(6,500.00)	(6,500.00)	(1,540.72)	(26,500.00)	20,000.00	-307.7%
Professional/Consulting Services and Operating Expenditures		5800	899,525.00	899,525.00	241,216.48	1,047,070.00	(147,545.00)	-16.4%
Communications		5900	126,900.00	126,900.00	23,191.22	126,900.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,653,139.00	2,653,139.00	1,222,874.17	2,817,714.00	(164,575.00)	-6.2%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	25,000.00	25,000.00	29,219.42	50,000.00	(25,000.00)	-100.0%
Equipment Replacement		6500	0.00	0.00	11,845.71	25,000.00	(25,000.00)	New
TOTAL, CAPITAL OUTLAY			25,000.00	25,000.00	41,065.13	75,000.00	(50,000.00)	-200.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	120,157.00	(120,157.00)	New
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	120,157.00	(120,157.00)	New
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(800,812.00)	(800,812.00)	0.00	(785,209.00)	(15,603.00)	1.9%
Transfers of Indirect Costs - Interfund		7350	(394,000.00)	(394,000.00)	0.00	(340,060.00)	(53,940.00)	13.7%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(1,194,812.00)	(1,194,812.00)	0.00	(1,125,269.00)	(69,543.00)	5.8%
TOTAL, EXPENDITURES			39,730,243.00	39,730,243.00	9,142,574.81	40,288,166.00	(557,923.00)	-1.4%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	1,200,000.00	1,200,000.00	0.00	1,200,000.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			1,200,000.00	1,200,000.00	0.00	1,200,000.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	600,000.00	600,000.00	0.00	700,000.00	(100,000.00)	-16.7%
(b) TOTAL, INTERFUND TRANSFERS OUT			600,000.00	600,000.00	0.00	700,000.00	(100,000.00)	-16.7%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	(9,665,841.00)	(9,665,841.00)	0.00	(9,012,241.00)	653,600.00	-6.8%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(9,665,841.00)	(9,665,841.00)	0.00	(9,012,241.00)	653,600.00	-6.8%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(9,065,841.00)	(9,065,841.00)	0.00	(8,512,241.00)	553,600.00	-6.1%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	2,426,677.00	2,426,677.00	276,016.78	2,314,250.00	(112,427.00)	-4.6%
3) Other State Revenue		8300-8599	5,010,606.00	5,010,606.00	2,518,279.60	5,108,881.00	98,275.00	2.0%
4) Other Local Revenue		8600-8799	1,370,687.00	1,370,687.00	201,331.93	1,653,596.00	282,909.00	20.6%
5) TOTAL, REVENUES			8,807,970.00	8,807,970.00	2,995,628.31	9,076,727.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	5,450,566.00	5,450,566.00	1,156,135.53	5,756,697.00	(306,131.00)	-5.6%
2) Classified Salaries		2000-2999	3,380,602.00	3,380,602.00	654,495.86	3,319,154.00	61,448.00	1.8%
3) Employee Benefits		3000-3999	2,417,063.00	2,417,063.00	382,590.80	2,394,452.00	22,611.00	0.9%
4) Books and Supplies		4000-4999	1,932,087.00	1,932,087.00	508,898.48	2,013,795.00	(81,708.00)	-4.2%
5) Services and Other Operating Expenditures		5000-5999	5,812,854.00	5,812,854.00	600,288.14	5,549,183.00	263,671.00	4.5%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	800,812.00	800,812.00	0.00	785,209.00	15,603.00	1.9%
9) TOTAL, EXPENDITURES			19,793,984.00	19,793,984.00	3,302,408.81	19,818,490.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(10,986,014.00)	(10,986,014.00)	(306,780.50)	(10,741,763.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	9,665,841.00	9,665,841.00	0.00	9,012,241.00	(653,600.00)	-6.8%
4) TOTAL, OTHER FINANCING SOURCES/USES			9,665,841.00	9,665,841.00	0.00	9,012,241.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,320,173.00)	(1,320,173.00)	(306,780.50)	(1,729,522.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	3,931,089.62	3,931,089.62		3,938,632.08	7,542.46	0.2%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,931,089.62	3,931,089.62		3,938,632.08		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,931,089.62	3,931,089.62		3,938,632.08		
2) Ending Balance, June 30 (E + F1e)			2,610,916.62	2,610,916.62		2,209,110.08		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted			2,610,916.62	2,610,916.62		2,209,110.80		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		(0.72)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091						
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	1,095,841.00	1,095,841.00	0.00	1,125,312.00	29,471.00	2.7%
Special Education Discretionary Grants		8182	396,300.00	396,300.00	165,564.00	384,998.00	(11,302.00)	-2.9%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290	446,672.00	446,672.00	54,869.93	431,076.00	(15,596.00)	-3.5%
NCLB: Title I, Part D, Local Delinquent Program	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title II, Part A, Teacher Quality	4035	8290	194,996.00	194,996.00	37,469.05	194,996.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
NCLB: Title III, Immigration Education Program	4201	8290	4,526.00	4,526.00	3,512.00	4,526.00	0.00	0.0%
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290	79,389.00	79,389.00	11,528.68	79,389.00	0.00	0.0%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other No Child Left Behind	3011-3020, 3026-3205, 4036-4126, 5510	8290	125,000.00	125,000.00	0.00	70,000.00	(55,000.00)	-44.0%
Vocational and Applied Technology Education	3500-3699	8290	23,953.00	23,953.00	3,073.12	23,953.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	60,000.00	60,000.00	0.00	0.00	(60,000.00)	-100.0%
TOTAL, FEDERAL REVENUE			2,426,677.00	2,426,677.00	276,016.78	2,314,250.00	(112,427.00)	-4.6%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Current Year	6355-6360	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6355-6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	3,602,869.00	3,602,869.00	1,675,839.00	3,598,751.00	(4,118.00)	-0.1%
Prior Years	6500	8319	0.00	0.00	12,422.00	12,422.00	12,422.00	New
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materi		8560	298,000.00	298,000.00	130,262.30	298,000.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	154,677.00	154,677.00	85,072.35	154,677.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Healthy Start	6240	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
School Community Violence Prevention Grant	7391	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Common Core State Standards Implementation	7405	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	955,060.00	955,060.00	614,683.95	1,045,031.00	89,971.00	9.4%
TOTAL, OTHER STATE REVENUE			5,010,606.00	5,010,606.00	2,518,279.60	5,108,881.00	98,275.00	2.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes								
		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00		
Non-Resident Students		8672	0.00	0.00	0.00	0.00		
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	762,404.00	762,404.00	0.00	762,404.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	1,000.00	1,000.00	1,000.00	New
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustm		8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	608,283.00	608,283.00	200,331.93	890,192.00	281,909.00	46.3%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,370,687.00	1,370,687.00	201,331.93	1,653,596.00	282,909.00	20.6%
TOTAL, REVENUES			8,807,970.00	8,807,970.00	2,995,628.31	9,076,727.00	268,757.00	3.1%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	3,744,828.00	3,744,828.00	750,879.12	3,891,174.00	(146,346.00)	-3.9%
Certificated Pupil Support Salaries		1200	745,243.00	745,243.00	154,055.56	782,640.00	(37,397.00)	-5.0%
Certificated Supervisors' and Administrators' Salaries		1300	356,018.00	356,018.00	103,385.20	393,748.00	(37,730.00)	-10.6%
Other Certificated Salaries		1900	604,477.00	604,477.00	147,815.65	689,135.00	(84,658.00)	-14.0%
TOTAL, CERTIFICATED SALARIES			5,450,566.00	5,450,566.00	1,156,135.53	5,756,697.00	(306,131.00)	-5.6%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	1,753,417.00	1,753,417.00	320,023.79	1,690,240.00	63,177.00	3.6%
Classified Support Salaries		2200	958,675.00	958,675.00	207,391.39	958,675.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	82,188.00	82,188.00	22,803.84	82,188.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	267,382.00	267,382.00	50,381.02	255,214.00	12,168.00	4.6%
Other Classified Salaries		2900	318,940.00	318,940.00	53,895.82	332,837.00	(13,897.00)	-4.4%
TOTAL, CLASSIFIED SALARIES			3,380,602.00	3,380,602.00	654,495.86	3,319,154.00	61,448.00	1.8%
EMPLOYEE BENEFITS								
STRS		3101-3102	522,906.00	522,906.00	99,962.11	501,805.00	21,101.00	4.0%
PERS		3201-3202	397,050.00	397,050.00	65,548.61	376,087.00	20,963.00	5.3%
OASDI/Medicare/Alternative		3301-3302	341,935.00	341,935.00	65,752.69	327,008.00	14,927.00	4.4%
Health and Welfare Benefits		3401-3402	729,479.00	729,479.00	64,889.04	732,655.00	(3,176.00)	-0.4%
Unemployment Insurance		3501-3502	5,175.00	5,175.00	912.72	5,134.00	41.00	0.8%
Workers' Compensation		3601-3602	210,784.00	210,784.00	51,304.69	239,687.00	(28,903.00)	-13.7%
OPEB, Allocated		3701-3702	113,433.00	113,433.00	26,740.02	114,411.00	(978.00)	-0.9%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	96,301.00	96,301.00	7,480.92	97,665.00	(1,364.00)	-1.4%
TOTAL, EMPLOYEE BENEFITS			2,417,063.00	2,417,063.00	382,590.80	2,394,452.00	22,611.00	0.9%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	868,000.00	868,000.00	77,073.35	868,000.00	0.00	0.0%
Books and Other Reference Materials		4200	58,400.00	58,400.00	38,093.21	142,625.00	(84,225.00)	-144.2%
Materials and Supplies		4300	578,512.00	578,512.00	120,605.00	710,226.00	(131,714.00)	-22.8%
Noncapitalized Equipment		4400	427,075.00	427,075.00	273,126.92	292,844.00	134,231.00	31.4%
Food		4700	100.00	100.00	0.00	100.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,932,087.00	1,932,087.00	508,898.48	2,013,795.00	(81,708.00)	-4.2%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	148,745.00	148,745.00	30,090.17	138,956.00	9,789.00	6.6%
Dues and Memberships		5300	4,925.00	4,925.00	3,236.00	5,775.00	(850.00)	-17.3%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	1,500.00	1,500.00	0.00	1,500.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	186,780.00	186,780.00	57,074.57	200,850.00	(14,070.00)	-7.5%
Transfers of Direct Costs		5710	60,705.00	60,705.00	(11,196.56)	54,018.00	6,687.00	11.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	(18,267.88)	20,000.00	(20,000.00)	New
Professional/Consulting Services and Operating Expenditures		5800	5,410,199.00	5,410,199.00	539,351.64	5,128,084.00	282,115.00	5.2%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			5,812,854.00	5,812,854.00	600,288.14	5,549,183.00	263,671.00	4.5%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	800,812.00	800,812.00	0.00	785,209.00	15,603.00	1.9%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			800,812.00	800,812.00	0.00	785,209.00	15,603.00	1.9%
TOTAL, EXPENDITURES			19,793,984.00	19,793,984.00	3,302,408.81	19,818,490.00	(24,506.00)	-0.1%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00		
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	9,665,841.00	9,665,841.00	0.00	9,012,241.00	(653,600.00)	-6.8%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			9,665,841.00	9,665,841.00	0.00	9,012,241.00	(653,600.00)	-6.8%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			9,665,841.00	9,665,841.00	0.00	9,012,241.00	653,600.00	-6.8%

2014-15 First Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	46,119,562.00	46,119,562.00	13,956,254.93	46,256,471.00	136,909.00	0.3%
2) Federal Revenue		8100-8299	2,426,677.00	2,426,677.00	276,016.78	2,314,250.00	(112,427.00)	-4.6%
3) Other State Revenue		8300-8599	6,300,237.00	6,300,237.00	2,764,079.59	6,907,268.00	607,031.00	9.6%
4) Other Local Revenue		8600-8799	4,464,319.00	4,464,319.00	767,282.07	4,747,228.00	282,909.00	6.3%
5) TOTAL, REVENUES			59,310,795.00	59,310,795.00	17,763,633.37	60,225,217.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	28,594,908.00	28,594,908.00	5,776,816.04	28,959,996.00	(365,088.00)	-1.3%
2) Classified Salaries		2000-2999	9,385,997.00	9,385,997.00	2,004,245.77	9,649,523.00	(263,526.00)	-2.8%
3) Employee Benefits		3000-3999	10,736,151.00	10,736,151.00	1,811,413.34	10,291,452.00	444,699.00	4.1%
4) Books and Supplies		4000-4999	2,710,178.00	2,710,178.00	988,281.03	2,983,691.00	(273,513.00)	-10.1%
5) Services and Other Operating Expenditures		5000-5999	8,465,993.00	8,465,993.00	1,823,162.31	8,366,897.00	99,096.00	1.2%
6) Capital Outlay		6000-6999	25,000.00	25,000.00	41,065.13	75,000.00	(50,000.00)	-200.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	0.00	0.00	120,157.00	(120,157.00)	New
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(394,000.00)	(394,000.00)	0.00	(340,060.00)	(53,940.00)	13.7%
9) TOTAL, EXPENDITURES			59,524,227.00	59,524,227.00	12,444,983.62	60,106,656.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(213,432.00)	(213,432.00)	5,318,649.75	118,561.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	1,200,000.00	1,200,000.00	0.00	1,200,000.00	0.00	0.0%
b) Transfers Out		7600-7629	600,000.00	600,000.00	0.00	700,000.00	(100,000.00)	-16.7%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			600,000.00	600,000.00	0.00	500,000.00		

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General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			386,568.00	386,568.00	5,318,649.75	618,561.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	19,998,310.39	19,998,310.39		20,005,852.85	7,542.46	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			19,998,310.39	19,998,310.39		20,005,852.85		
d) Other Restatements		9795	0.00	8,679.31		0.00	(8,679.31)	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			19,998,310.39	20,006,989.70		20,005,852.85		
2) Ending Balance, June 30 (E + F1e)			20,384,878.39	20,393,557.70		20,624,413.85		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	15,000.00	15,000.00		15,000.00		
Stores		9712	60,000.00	60,000.00		60,000.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted								
		9740	2,610,916.62	2,610,916.62		2,209,110.80		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	2,465,310.00	2,465,310.00		2,099,431.00		
Restricted Reserve for School Site Allc	0000	9780	75,000.00					
Additional Board Reserve of 2%	0000	9780	1,202,485.00					
Restricted Reserve for Supplemental S	0000	9780	600,000.00					
Reserve for ACE & MACCS Bargaining	0000	9780	587,825.00					
Restricted Reserve for School Site Allc	0000	9780		75,000.00				
Additional Board of 2%	0000	9780		1,202,485.00				
Restricted Reserve for Supplemental S	0000	9780		600,000.00				
Reserve for Ace & MACCS Bargaining	0000	9780		587,825.00				
Additional Board Reserve of 2%	0000	9780				1,216,133.00		
Restricted Reserve for Supplemental S	0000	9780				350,000.00		
Reserve for Mid-Year 2% Salary Scher	0000	9780				533,298.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	1,803,727.00	1,803,727.00		1,824,200.00		
Unassigned/Unappropriated Amount			13,429,924.77	13,438,604.08		14,416,672.05		

2014-15 First Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	28,393,434.00	28,393,434.00	13,300,053.00	29,082,832.00	689,398.00	2.4%
Education Protection Account State Aid - Current Year		8012	8,389,287.00	8,389,287.00	1,926,756.00	7,707,024.00	(682,263.00)	-8.1%
State Aid - Prior Years		8019	0.00	0.00	(1,465,677.00)	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	8,596,735.00	8,596,735.00	0.00	9,306,613.00	709,878.00	8.3%
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8043	0.00	0.00	166,397.29	0.00	0.00	0.0%
Supplemental Taxes		8044	0.00	0.00	(16,276.12)	0.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	28,479.93	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	740,106.00	740,106.00	0.00	160,002.00	(580,104.00)	-78.4%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	16,521.83	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			46,119,562.00	46,119,562.00	13,956,254.93	46,256,471.00	136,909.00	0.3%
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			46,119,562.00	46,119,562.00	13,956,254.93	46,256,471.00	136,909.00	0.3%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	1,095,841.00	1,095,841.00	0.00	1,125,312.00	29,471.00	2.7%
Special Education Discretionary Grants		8182	396,300.00	396,300.00	165,564.00	384,998.00	(11,302.00)	-2.9%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290	446,672.00	446,672.00	54,869.93	431,076.00	(15,596.00)	-3.5%
NCLB: Title I, Part D, Local Delinquent Program	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title II, Part A, Teacher Quality	4035	8290	194,996.00	194,996.00	37,469.05	194,996.00	0.00	0.0%

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General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
NCLB: Title III, Immigration Education Program	4201	8290	4,526.00	4,526.00	3,512.00	4,526.00	0.00	0.0%
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290	79,389.00	79,389.00	11,528.68	79,389.00	0.00	0.0%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other No Child Left Behind	3011-3020, 3026-3205, 4036-4126, 5510	8290	125,000.00	125,000.00	0.00	70,000.00	(55,000.00)	-44.0%
Vocational and Applied Technology Education	3500-3699	8290	23,953.00	23,953.00	3,073.12	23,953.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	60,000.00	60,000.00	0.00	0.00	(60,000.00)	-100.0%
TOTAL, FEDERAL REVENUE			2,426,677.00	2,426,677.00	276,016.78	2,314,250.00	(112,427.00)	-4.6%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Current Year	6355-6360	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6355-6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	3,802,869.00	3,802,869.00	1,675,839.00	3,598,751.00	(4,118.00)	-0.1%
Prior Years	6500	8319	0.00	0.00	12,422.00	12,422.00	12,422.00	New
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	243,100.00	243,100.00	0.00	631,699.00	388,599.00	159.9%
Lottery - Unrestricted and Instructional Mater:		8560	1,344,531.00	1,344,531.00	370,031.66	1,344,531.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	120,157.00	120,157.00	New
School Based Coordination Program	7250	8590	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	154,677.00	154,677.00	85,072.35	154,677.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Healthy Start	6240	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
School Community Violence Prevention Grant	7391	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Common Core State Standards Implementation	7405	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	955,060.00	955,060.00	620,714.58	1,045,031.00	89,971.00	9.4%
TOTAL, OTHER STATE REVENUE			6,300,237.00	6,300,237.00	2,764,079.59	6,907,268.00	607,031.00	9.6%

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General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	1,206,048.00	1,206,048.00	24,618.63	1,206,048.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes								
		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	1,150,000.00	1,150,000.00	454,861.34	1,150,000.00	0.00	0.0%
Interest		8660	112,584.00	112,584.00	(41.33)	112,584.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	762,404.00	762,404.00	0.00	762,404.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	1,000.00	1,000.00	1,000.00	New
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	1,233,283.00	1,233,283.00	286,843.43	1,515,192.00	281,909.00	22.9%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			4,464,319.00	4,464,319.00	767,282.07	4,747,228.00	282,909.00	6.3%
TOTAL, REVENUES			59,310,795.00	59,310,795.00	17,763,633.37	60,225,217.00	914,422.00	1.5%

2014-15 First Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	23,264,463.00	23,264,463.00	4,515,344.95	23,472,559.00	(208,096.00)	-0.9%
Certificated Pupil Support Salaries		1200	1,716,399.00	1,716,399.00	345,290.93	1,753,796.00	(37,397.00)	-2.2%
Certificated Supervisors' and Administrators' Salaries		1300	2,385,027.00	2,385,027.00	630,775.66	2,483,227.00	(98,200.00)	-4.1%
Other Certificated Salaries		1900	1,229,019.00	1,229,019.00	285,404.50	1,250,414.00	(21,395.00)	-1.7%
TOTAL, CERTIFICATED SALARIES			28,594,908.00	28,594,908.00	5,776,816.04	28,959,996.00	(365,088.00)	-1.3%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	2,513,888.00	2,513,888.00	425,529.41	2,452,211.00	61,677.00	2.5%
Classified Support Salaries		2200	3,037,758.00	3,037,758.00	716,848.88	3,122,758.00	(85,000.00)	-2.8%
Classified Supervisors' and Administrators' Salaries		2300	771,218.00	771,218.00	201,949.83	818,128.00	(46,910.00)	-6.1%
Clerical, Technical and Office Salaries		2400	2,681,693.00	2,681,693.00	583,371.59	2,846,089.00	(164,396.00)	-6.1%
Other Classified Salaries		2900	381,440.00	381,440.00	76,546.06	410,337.00	(28,897.00)	-7.6%
TOTAL, CLASSIFIED SALARIES			9,385,997.00	9,385,997.00	2,004,245.77	9,649,523.00	(263,526.00)	-2.8%
EMPLOYEE BENEFITS								
STRS		3101-3102	2,729,034.00	2,729,034.00	503,167.01	2,671,503.00	57,531.00	2.1%
PERS		3201-3202	979,529.00	979,529.00	217,266.27	953,466.00	26,063.00	2.7%
OASDI/Medicare/Alternative		3301-3302	1,053,375.00	1,053,375.00	244,619.18	1,035,634.00	17,741.00	1.7%
Health and Welfare Benefits		3401-3402	3,871,854.00	3,871,854.00	347,364.90	3,491,486.00	380,368.00	9.8%
Unemployment Insurance		3501-3502	47,158.00	47,158.00	4,645.03	47,117.00	41.00	0.1%
Workers' Compensation		3601-3602	953,059.00	953,059.00	222,637.27	986,762.00	(33,703.00)	-3.5%
OPEB, Allocated		3701-3702	612,850.00	612,850.00	218,818.15	614,828.00	(1,978.00)	-0.3%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	489,292.00	489,292.00	52,895.53	490,656.00	(1,364.00)	-0.3%
TOTAL, EMPLOYEE BENEFITS			10,736,151.00	10,736,151.00	1,811,413.34	10,291,452.00	444,699.00	4.1%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	868,000.00	868,000.00	77,073.35	868,000.00	0.00	0.0%
Books and Other Reference Materials		4200	58,900.00	58,900.00	38,801.61	143,125.00	(84,225.00)	-143.0%
Materials and Supplies		4300	1,134,288.00	1,134,288.00	323,473.22	1,293,218.00	(158,930.00)	-14.0%
Noncapitalized Equipment		4400	641,390.00	641,390.00	548,629.25	671,748.00	(30,358.00)	-4.7%
Food		4700	7,600.00	7,600.00	303.60	7,600.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			2,710,178.00	2,710,178.00	988,281.03	2,983,691.00	(273,513.00)	-10.1%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	223,441.00	223,441.00	63,711.09	223,189.00	252.00	0.1%
Dues and Memberships		5300	72,525.00	72,525.00	46,989.11	75,875.00	(3,350.00)	-4.6%
Insurance		5400-5450	521,323.00	521,323.00	525,650.00	521,323.00	0.00	0.0%
Operations and Housekeeping Services		5500	801,500.00	801,500.00	260,603.91	801,500.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	417,080.00	417,080.00	142,257.26	449,456.00	(32,376.00)	-7.8%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(6,500.00)	(6,500.00)	(19,808.40)	(6,500.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	6,309,724.00	6,309,724.00	780,568.12	6,175,154.00	134,570.00	2.1%
Communications		5900	126,900.00	126,900.00	23,191.22	126,900.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			8,465,993.00	8,465,993.00	1,823,162.31	8,366,897.00	99,096.00	1.2%

2014-15 First Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	25,000.00	25,000.00	29,219.42	50,000.00	(25,000.00)	-100.0%
Equipment Replacement		6500	0.00	0.00	11,845.71	25,000.00	(25,000.00)	New
TOTAL, CAPITAL OUTLAY			25,000.00	25,000.00	41,065.13	75,000.00	(50,000.00)	-200.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	120,157.00	(120,157.00)	New
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	120,157.00	(120,157.00)	New
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	(394,000.00)	(394,000.00)	0.00	(340,060.00)	(53,940.00)	13.7%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(394,000.00)	(394,000.00)	0.00	(340,060.00)	(53,940.00)	13.7%
TOTAL, EXPENDITURES			59,524,227.00	59,524,227.00	12,444,983.62	60,106,656.00	(582,429.00)	-1.0%

2014-15 First Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	1,200,000.00	1,200,000.00	0.00	1,200,000.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			1,200,000.00	1,200,000.00	0.00	1,200,000.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	600,000.00	600,000.00	0.00	700,000.00	(100,000.00)	-16.7%
(b) TOTAL, INTERFUND TRANSFERS OUT			600,000.00	600,000.00	0.00	700,000.00	(100,000.00)	-16.7%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			600,000.00	600,000.00	0.00	500,000.00	100,000.00	-16.7%

Resource	Description	2014-15 Projected Year Totals
3185	NCLB: Title I, Part A, Program Improvement	2,340.00
3315	Special Ed: IDEA Preschool Grants, Part B	0.35
4201	NCLB: Title III, Immigrant Education Program	0.02
5640	Medi-Cal Billing Option	153,450.38
6230	California Clean Energy Jobs Act	130,000.00
6300	Lottery: Instructional Materials	109,875.20
6512	Special Ed: Mental Health Services	994,017.07
7405	Common Core State Standards Implementat	0.95
9010	Other Restricted Local	819,426.83
Total, Restricted Balance		<u>2,209,110.80</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	3,080,541.00	3,080,541.00	0.00	3,080,065.00	(476.00)	0.0%
3) Other State Revenue		8300-8599	8,244,044.00	8,244,044.00	1,497,278.00	8,239,443.00	(4,601.00)	-0.1%
4) Other Local Revenue		8600-8799	796.00	796.00	(0.45)	796.00	0.00	0.0%
5) TOTAL REVENUES			11,325,381.00	11,325,381.00	1,497,277.55	11,320,304.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	11,324,585.00	11,324,585.00	1,497,278.00	11,319,508.00	5,077.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			11,324,585.00	11,324,585.00	1,497,278.00	11,319,508.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			796.00	796.00	(0.45)	796.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			796.00	796.00	(0.45)	796.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	2,561.79	2,561.79		2,561.79	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,561.79	2,561.79		2,561.79		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,561.79	2,561.79		2,561.79		
2) Ending Balance, June 30 (E + F1e)			3,357.79	3,357.79		3,357.79		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted			0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	3,357.79	3,357.79		3,357.79		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
LCFF SOURCES								
LCFF Transfers								
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
FEDERAL REVENUE								
Pass-Through Revenues From Federal Sources		8287	3,080,541.00	3,080,541.00	0.00	3,080,065.00	(476.00)	0.0%
TOTAL, FEDERAL REVENUE			3,080,541.00	3,080,541.00	0.00	3,080,065.00	(476.00)	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
Special Education Master Plan Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	8,244,044.00	8,244,044.00	1,497,278.00	8,239,443.00	(4,601.00)	-0.1%
TOTAL, OTHER STATE REVENUE			8,244,044.00	8,244,044.00	1,497,278.00	8,239,443.00	(4,601.00)	-0.1%
OTHER LOCAL REVENUE								
Interest		8660	796.00	796.00	(0.45)	796.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments								
From Districts or Charter Schools		8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices		8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs		8793	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			796.00	796.00	(0.45)	796.00	0.00	0.0%
TOTAL, REVENUES			11,325,381.00	11,325,381.00	1,497,277.55	11,320,304.00		
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	11,324,585.00	11,324,585.00	1,497,278.00	11,319,508.00	5,077.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			11,324,585.00	11,324,585.00	1,497,278.00	11,319,508.00	5,077.00	0.0%
TOTAL, EXPENDITURES			11,324,585.00	11,324,585.00	1,497,278.00	11,319,508.00		

<u>Resource</u>	<u>Description</u>	<u>2014/15 Projected Year Totals</u>
	Total, Restricted Balance	<u>0.00</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	190,159.00	190,159.00	(470.00)	190,159.00	0.00	0.0%
3) Other State Revenue		8300-8599	9,577.00	9,577.00	0.00	9,577.00	0.00	0.0%
4) Other Local Revenue		8600-8799	387,878.00	387,878.00	105,219.60	387,878.00	0.00	0.0%
5) TOTAL REVENUES			587,614.00	587,614.00	104,749.60	587,614.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	741,044.00	741,044.00	240,240.37	762,037.00	(20,993.00)	-2.8%
2) Classified Salaries		2000-2999	357,700.00	357,700.00	97,365.24	377,700.00	(20,000.00)	-5.6%
3) Employee Benefits		3000-3999	241,083.00	241,083.00	62,818.01	264,894.00	(23,811.00)	-9.8%
4) Books and Supplies		4000-4999	64,172.00	64,172.00	16,875.20	64,172.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	90,000.00	90,000.00	33,202.46	90,000.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	67,763.00	67,763.00	0.00	67,763.00	0.00	0.0%
9) TOTAL EXPENDITURES			1,561,762.00	1,561,762.00	450,501.28	1,626,366.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(974,148.00)	(974,148.00)	(345,751.68)	(1,038,752.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	600,000.00	600,000.00	0.00	700,000.00	100,000.00	16.7%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			600,000.00	600,000.00	0.00	700,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(374,148.00)	(374,148.00)	(345,751.68)	(338,752.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	489,773.67	489,773.67		489,773.67	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			489,773.67	489,773.67		489,773.67		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			489,773.67	489,773.67		489,773.67		
2) Ending Balance, June 30 (E + F1e)			115,625.67	115,625.67		151,021.67		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	156,593.79	156,593.79		15,060.79		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	(40,968.12)	(40,968.12)		135,960.88		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
LCFF SOURCES								
LCFF Transfers								
LCFF Transfers - Current Year		8091	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
FEDERAL REVENUE								
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
No Child Left Behind	3105, 3200, 4045	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	190,159.00	190,159.00	(470.00)	190,159.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			190,159.00	190,159.00	(470.00)	190,159.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
All Other State Apportionments - Current Year		8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	9,577.00	9,577.00	0.00	9,577.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			9,577.00	9,577.00	0.00	9,577.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	(1.58)	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	387,878.00	387,878.00	105,221.18	387,878.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			387,878.00	387,878.00	105,219.60	387,878.00	0.00	0.0%
TOTAL, REVENUES			587,614.00	587,614.00	104,749.60	587,614.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	622,336.00	622,336.00	218,468.08	581,037.00	41,299.00	6.6%
Certificated Pupil Support Salaries		1200	2,500.00	2,500.00	0.00	2,500.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	84,000.00	84,000.00	19,001.73	84,000.00	0.00	0.0%
Other Certificated Salaries		1900	32,208.00	32,208.00	2,770.56	94,500.00	(62,292.00)	-193.4%
TOTAL, CERTIFICATED SALARIES			741,044.00	741,044.00	240,240.37	762,037.00	(20,993.00)	-2.8%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	137,000.00	137,000.00	48,568.71	137,000.00	0.00	0.0%
Classified Support Salaries		2200	50,000.00	50,000.00	11,440.22	45,000.00	5,000.00	10.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	170,000.00	170,000.00	37,356.31	195,000.00	(25,000.00)	-14.7%
Other Classified Salaries		2900	700.00	700.00	0.00	700.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			357,700.00	357,700.00	97,365.24	377,700.00	(20,000.00)	-5.6%
EMPLOYEE BENEFITS								
STRS		3101-3102	54,165.00	54,165.00	20,072.75	65,332.00	(11,167.00)	-20.6%
PERS		3201-3202	25,253.00	25,253.00	9,075.22	25,253.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	24,165.00	24,165.00	10,355.00	35,707.00	(11,542.00)	-47.8%
Health and Welfare Benefits		3401-3402	85,505.00	85,505.00	8,018.10	85,505.00	0.00	0.0%
Unemployment Insurance		3501-3502	1,928.00	1,928.00	170.73	1,321.00	607.00	31.5%
Workers' Compensation		3601-3602	32,029.00	32,029.00	9,723.85	32,018.00	11.00	0.0%
OPEB, Allocated		3701-3702	16,058.00	16,058.00	4,983.80	16,058.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	1,980.00	1,980.00	418.76	3,500.00	(1,520.00)	-76.8%
TOTAL, EMPLOYEE BENEFITS			241,083.00	241,083.00	62,818.01	264,694.00	(23,611.00)	-9.8%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	28,329.00	28,329.00	9,973.02	28,329.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	287.28	0.00	0.00	0.0%
Materials and Supplies		4300	32,843.00	32,843.00	6,388.02	32,843.00	0.00	0.0%
Noncapitalized Equipment		4400	3,000.00	3,000.00	228.88	3,000.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			64,172.00	64,172.00	16,875.20	64,172.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	4,500.00	4,500.00	261.00	4,500.00	0.00	0.0%
Dues and Memberships		5300	2,500.00	2,500.00	820.00	2,500.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	25,000.00	25,000.00	6,251.16	25,000.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	16,000.00	16,000.00	9,556.93	16,000.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	6,000.00	6,000.00	130.27	6,000.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	25,000.00	25,000.00	10,963.10	25,000.00	0.00	0.0%
Communications		5900	11,000.00	11,000.00	5,220.00	11,000.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			90,000.00	90,000.00	33,202.46	90,000.00	0.00	0.0%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	67,763.00	67,763.00	0.00	67,763.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			67,763.00	67,763.00	0.00	67,763.00	0.00	0.0%
TOTAL, EXPENDITURES			1,561,762.00	1,561,762.00	450,501.28	1,626,366.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	600,000.00	600,000.00	0.00	700,000.00	100,000.00	16.7%
(a) TOTAL, INTERFUND TRANSFERS IN			600,000.00	600,000.00	0.00	700,000.00	100,000.00	16.7%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			600,000.00	600,000.00	0.00	700,000.00		

<u>Resource</u>	<u>Description</u>	<u>2014/15 Projected Year Totals</u>
3913	Adult Education: Adult Secondary Education	8,910.00
3926	Adult Education: English Literacy & Civics Education	6,150.00
9010	Other Restricted Local	0.79
Total, Restricted Balance		<u>15,060.79</u>

2014-15 First Interim
Child Development Fund
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	503,449.00	503,449.00	172,401.22	503,449.00	0.00	0.0%
3) Other State Revenue		8300-8599	960,753.00	960,753.00	319,033.41	960,753.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,287,204.00	2,287,204.00	803,350.14	2,537,204.00	250,000.00	10.9%
5) TOTAL, REVENUES			3,751,406.00	3,751,406.00	1,294,784.77	4,001,406.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	786,880.00	786,880.00	353,436.12	1,566,880.00	(780,000.00)	-99.1%
2) Classified Salaries		2000-2999	1,282,295.00	1,282,295.00	350,712.74	1,282,295.00	0.00	0.0%
3) Employee Benefits		3000-3999	885,685.00	885,685.00	175,557.08	885,685.00	0.00	0.0%
4) Books and Supplies		4000-4999	178,100.00	178,100.00	41,927.67	178,100.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	135,392.00	135,392.00	63,747.73	135,392.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	243,237.00	243,237.00	0.00	189,297.00	53,940.00	22.2%
9) TOTAL, EXPENDITURES			3,511,589.00	3,511,589.00	985,381.34	4,237,649.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			239,817.00	239,817.00	309,403.43	(236,243.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8998	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			239,817.00	239,817.00	309,403.43	(236,243.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited								
		9791	561,471.71	561,471.71		561,471.71	0.00	0.0%
b) Audit Adjustments								
		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			561,471.71	561,471.71		561,471.71		
d) Other Restatements								
		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			561,471.71	561,471.71		561,471.71		
2) Ending Balance, June 30 (E + F1e)			801,288.71	801,288.71		325,228.71		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash								
		9711	0.00	0.00		0.00		
Stores								
		9712	0.00	0.00		0.00		
Prepaid Expenditures								
		9713	0.00	0.00		0.00		
All Others								
		9719	0.00	0.00		0.00		
b) Restricted			801,288.71	801,288.71		325,228.71		
c) Committed								
Stabilization Arrangements								
		9750	0.00	0.00		0.00		
Other Commitments								
		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments								
		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties								
		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount								
		9790	0.00	0.00		0.00		

2014-15 First Interim
Child Development Fund
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
Child Nutrition Programs		8220	100,000.00	100,000.00	15,989.22	100,000.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	403,449.00	403,449.00	156,412.00	403,449.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			503,449.00	503,449.00	172,401.22	503,449.00	0.00	0.0%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	5,000.00	5,000.00	788.41	5,000.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
State Preschool	6105	8590	955,753.00	955,753.00	318,245.00	955,753.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			960,753.00	960,753.00	319,033.41	960,753.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	5,000.00	5,000.00	(6.34)	5,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Child Development Parent Fees		8673	109,000.00	109,000.00	23,276.47	109,000.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	2,173,204.00	2,173,204.00	780,080.01	2,423,204.00	250,000.00	11.5%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,287,204.00	2,287,204.00	803,350.14	2,537,204.00	250,000.00	10.9%
TOTAL REVENUES			3,751,406.00	3,751,406.00	1,294,784.77	4,001,406.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	667,035.00	667,035.00	323,475.24	1,447,035.00	(780,000.00)	-116.9%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	119,845.00	119,845.00	29,960.88	119,845.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			786,880.00	786,880.00	353,436.12	1,566,880.00	(780,000.00)	-99.1%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	913,369.00	913,369.00	210,404.24	913,369.00	0.00	0.0%
Classified Support Salaries		2200	110,619.00	110,619.00	31,904.33	110,619.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	258,307.00	258,307.00	108,404.17	258,307.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,282,295.00	1,282,295.00	350,712.74	1,282,295.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	107,137.00	107,137.00	21,413.38	107,137.00	0.00	0.0%
PERS		3201-3202	147,950.00	147,950.00	44,036.58	147,950.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	128,985.00	128,985.00	38,275.67	128,985.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	330,779.00	330,779.00	36,597.90	330,779.00	0.00	0.0%
Unemployment Insurance		3501-3502	6,940.00	6,940.00	357.93	6,940.00	0.00	0.0%
Workers' Compensation		3601-3602	76,439.00	76,439.00	20,266.20	76,439.00	0.00	0.0%
OPEB, Allocated		3701-3702	41,505.00	41,505.00	10,565.39	41,505.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	45,950.00	45,950.00	4,043.83	45,950.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			885,685.00	885,685.00	175,557.08	885,685.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	36,100.00	36,100.00	12,475.15	36,100.00	0.00	0.0%
Noncapitalized Equipment		4400	15,000.00	15,000.00	626.85	15,000.00	0.00	0.0%
Food		4700	127,000.00	127,000.00	28,825.67	127,000.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			178,100.00	178,100.00	41,927.67	178,100.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	2,520.00	2,520.00	522.88	2,520.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	18,000.00	18,000.00	8,773.41	18,000.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	15,800.00	15,800.00	4,428.99	15,800.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	33,500.00	33,500.00	21,334.89	33,500.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	62,572.00	62,572.00	27,850.56	62,572.00	0.00	0.0%
Communications		5900	3,000.00	3,000.00	839.20	3,000.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			135,392.00	135,392.00	63,747.73	135,392.00	0.00	0.0%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	243,237.00	243,237.00	0.00	189,297.00	53,940.00	22.2%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			243,237.00	243,237.00	0.00	189,297.00	53,940.00	22.2%
TOTAL, EXPENDITURES			3,511,589.00	3,511,589.00	985,381.34	4,237,649.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund		8911	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Certificates of Participation		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2014/15 Projected Year Totals
5025	Child Development: Federal Child Care, Center-based	40,148.00
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Ce	24,547.47
6105	Child Development: California State Preschool Program	13,792.00
6130	Child Development: Center-Based Reserve Account	7,767.00
9010	Other Restricted Local	238,974.24
Total, Restricted Balance		325,228.71

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	950,000.00	950,000.00	80,309.89	1,160,140.00	210,140.00	22.1%
3) Other State Revenue		8300-8599	80,000.00	90,000.00	8,651.32	90,000.00	0.00	0.0%
4) Other Local Revenue		8600-8799	953,500.00	953,500.00	202,383.41	803,500.00	(150,000.00)	-15.7%
5) TOTAL, REVENUES			1,993,500.00	1,993,500.00	291,344.62	2,053,640.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	921,455.00	921,455.00	171,398.75	1,012,325.00	(90,870.00)	-9.9%
3) Employee Benefits		3000-3999	232,786.00	232,786.00	48,797.02	302,928.00	(70,142.00)	-30.1%
4) Books and Supplies		4000-4999	937,000.00	937,000.00	138,197.75	883,000.00	54,000.00	5.8%
5) Services and Other Operating Expenditures		5000-5999	33,940.00	33,940.00	21,857.38	33,940.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	83,000.00	83,000.00	0.00	83,000.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,208,181.00	2,208,181.00	378,250.90	2,315,193.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(214,681.00)	(214,681.00)	(86,906.28)	(261,553.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(214,681.00)	(214,681.00)	(86,908.28)	(281,553.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	363,052.20	363,052.20		363,052.20	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			363,052.20	363,052.20		363,052.20		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			363,052.20	363,052.20		363,052.20		
2) Ending Balance, June 30 (E + F1e)			148,371.20	148,371.20		101,499.20		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted			132,643.96	132,643.96		85,264.96		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	15,727.24	15,727.24		16,234.24		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount			0.00	0.00		0.00		

2014-15 First Interim
Cafeteria Special Revenue Fund
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
Child Nutrition Programs		8220	950,000.00	950,000.00	80,309.89	1,160,140.00	210,140.00	22.1%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			950,000.00	950,000.00	80,309.89	1,160,140.00	210,140.00	22.1%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	90,000.00	90,000.00	8,651.32	90,000.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			90,000.00	90,000.00	8,651.32	90,000.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	950,000.00	950,000.00	202,385.93	800,000.00	(150,000.00)	-15.8%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	1,500.00	1,500.00	(2.52)	1,500.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	2,000.00	2,000.00	0.00	2,000.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			953,500.00	953,500.00	202,383.41	803,500.00	(150,000.00)	-15.7%
TOTAL, REVENUES			1,993,500.00	1,993,500.00	291,344.62	2,053,640.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	718,833.00	718,833.00	116,975.81	797,225.00	(78,392.00)	-10.9%
Classified Supervisors' and Administrators' Salaries		2300	158,622.00	158,622.00	42,258.51	168,100.00	(9,478.00)	-6.0%
Clerical, Technical and Office Salaries		2400	44,000.00	44,000.00	12,164.43	47,000.00	(3,000.00)	-6.8%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			921,455.00	921,455.00	171,398.75	1,012,325.00	(90,870.00)	-9.9%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	68,415.00	68,415.00	13,945.09	75,500.00	(7,085.00)	-10.4%
OASDI/Medicare/Alternative		3301-3302	15,171.00	15,171.00	12,345.96	66,480.00	(51,309.00)	-338.2%
Health and Welfare Benefits		3401-3402	102,754.00	102,754.00	11,635.44	107,000.00	(4,246.00)	-4.1%
Unemployment Insurance		3501-3502	1,398.00	1,398.00	88.35	750.00	648.00	46.4%
Workers' Compensation		3601-3602	25,827.00	25,827.00	4,937.10	26,477.00	(650.00)	-2.5%
OPEB, Allocated		3701-3702	12,721.00	12,721.00	2,575.78	12,721.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	6,500.00	6,500.00	1,269.30	14,000.00	(7,500.00)	-115.4%
TOTAL, EMPLOYEE BENEFITS			232,786.00	232,786.00	46,797.02	302,928.00	(70,142.00)	-30.1%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	13,000.00	13,000.00	7,617.13	13,000.00	0.00	0.0%
Noncapitalized Equipment		4400	43,000.00	43,000.00	2,706.69	30,000.00	13,000.00	30.2%
Food		4700	881,000.00	881,000.00	127,873.93	840,000.00	41,000.00	4.7%
TOTAL, BOOKS AND SUPPLIES			937,000.00	937,000.00	138,197.75	883,000.00	54,000.00	5.8%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	3,440.00	3,440.00	485.00	3,440.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	6,500.00	6,500.00	2,104.00	6,500.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	15,000.00	15,000.00	2,406.23	15,000.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(33,000.00)	(33,000.00)	1,002.44	(33,000.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	42,000.00	42,000.00	15,859.71	42,000.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			33,940.00	33,940.00	21,857.38	33,940.00	0.00	0.0%
CAPITAL OUTLAY								
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	83,000.00	83,000.00	0.00	83,000.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			83,000.00	83,000.00	0.00	83,000.00	0.00	0.0%
TOTAL EXPENDITURES			2,208,181.00	2,208,181.00	378,250.90	2,315,193.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund		8916	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2014/15 Projected Year Totals
5310	Child Nutrition: School Programs (e.g., School Lunch, School	84,524.96
5380	Child Nutrition: School Breakfast Startup	740.00
Total, Restricted Balance		<u>85,264.96</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	(0.06)	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	(0.06)	0.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	20,000.00	20,000.00	60,321.67	285,000.00	(285,000.00)	-1325.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			20,000.00	20,000.00	60,321.67	285,000.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			(20,000.00)	(20,000.00)	(60,321.73)	(285,000.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(20,000.00)	(20,000.00)	(60,321.73)	(285,000.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	287,544.06	287,544.06		287,544.06	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			287,544.06	287,544.06		287,544.06		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			287,544.06	287,544.06		287,544.06		
2) Ending Balance, June 30 (E + F1e)			267,544.06	267,544.06		2,544.06		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted								
c) Committed		9740	0.00	0.00		0.00		
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	267,544.06	267,544.06		2,544.06		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

2014-15 First Interim
Deferred Maintenance Fund
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
LCFF SOURCES								
LCFF Transfers								
LCFF Transfers - Current Year		8091	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	(0.06)	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	(0.06)	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	(0.06)	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	20,000.00	20,000.00	60,321.67	285,000.00	(265,000.00)	-1325.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			20,000.00	20,000.00	60,321.67	285,000.00	(265,000.00)	-1325.0%
CAPITAL OUTLAY								
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL EXPENDITURES			20,000.00	20,000.00	60,321.67	285,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

<u>Resource</u>	<u>Description</u>	<u>2014/15 Projected Year Totals</u>
	Total, Restricted Balance	<u>0.00</u>

2014-15 First Interim
Building Fund
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	10,000.00	10,000.00	0.00	10,000.00	0.00	0.0%
5) TOTAL, REVENUES			10,000.00	10,000.00	0.00	10,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	400,000.00	(400,000.00)	New
6) Capital Outlay		6000-6999	0.00	0.00	0.00	6,000,000.00	(6,000,000.00)	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	6,400,000.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			10,000.00	10,000.00	0.00	(6,390,000.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	26,082,945.01	26,082,945.00	26,082,945.00	New
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	26,082,945.01	26,082,945.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			10,000.00	10,000.00	26,082,945.01	19,692,945.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited								
		9791	0.00	0.00		0.00	0.00	0.0%
b) Audit Adjustments								
		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)								
			0.00	0.00		0.00		
d) Other Restatements								
		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)								
			0.00	0.00		0.00		
2) Ending Balance, June 30 (E + F1e)			10,000.00	10,000.00		19,692,945.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash								
		9711	0.00	0.00		0.00		
Stores								
		9712	0.00	0.00		0.00		
Prepaid Expenditures								
		9713	0.00	0.00		0.00		
All Others								
		9719	0.00	0.00		0.00		
b) Legally Restricted Balance								
c) Committed								
Stabilization Arrangements								
		9750	0.00	0.00		0.00		
Other Commitments								
		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments								
		9780	10,000.00	10,000.00		19,692,945.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties								
		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount								
		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/in-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies Secured Roll								
Unsecured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8625	0.00	0.00	0.00	0.00	0.00	0.0%
8629			0.00	0.00	0.00	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	10,000.00	10,000.00	0.00	10,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			10,000.00	10,000.00	0.00	10,000.00	0.00	0.0%
TOTAL REVENUES			10,000.00	10,000.00	0.00	10,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	400,000.00	(400,000.00)	New
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.00	400,000.00	(400,000.00)	New

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	4,500,000.00	(4,500,000.00)	New
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	1,500,000.00	(1,500,000.00)	New
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	6,000,000.00	(6,000,000.00)	New
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL EXPENDITURES			0.00	0.00	0.00	6,400,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds Proceeds from Sale of Bonds		8951	0.00	0.00	26,082,945.01	26,082,945.00	26,082,945.00	New
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources County School Building Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	26,082,945.01	26,082,945.00	26,082,945.00	New
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	26,082,945.01	26,082,945.00		

<u>Resource</u>	<u>Description</u>	<u>2014/15 Projected Year Totals</u>
	Total, Restricted Balance	<u>0.00</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8800-8799	382,000.00	382,000.00	97,048.66	382,000.00	0.00	0.0%
5) TOTAL REVENUES			382,000.00	382,000.00	97,048.66	382,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	35,356.00	35,356.00	0.00	35,356.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	30,000.00	30,000.00	15,052.50	30,000.00	0.00	0.0%
6) Capital Outlay		6000-6999	1,950,000.00	1,950,000.00	185,268.00	650,000.00	1,300,000.00	66.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			2,015,356.00	2,015,356.00	200,320.50	715,356.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,653,356.00)	(1,653,356.00)	(103,271.84)	(353,356.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,653,356.00)	(1,653,356.00)	(103,271.84)	(353,356.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	862,718.92	862,718.92		862,718.92	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			862,718.92	862,718.92		862,718.92		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			862,718.92	862,718.92		862,718.92		
2) Ending Balance, June 30 (E + F1e)			(790,637.08)	(790,637.08)		509,362.92		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance								
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	(790,637.08)	(790,637.08)		509,362.92		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER STATE REVENUE								
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	12,000.00	12,000.00	(2.14)	12,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts Mitigation/Developer Fees		8681	350,000.00	350,000.00	97,050.80	350,000.00	0.00	0.0%
Other Local Revenue All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			362,000.00	362,000.00	97,048.66	362,000.00	0.00	0.0%
TOTAL REVENUES			362,000.00	362,000.00	97,048.66	362,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	35,356.00	35,356.00	0.00	35,356.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			35,356.00	35,356.00	0.00	35,356.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	10,000.00	10,000.00	1,650.00	10,000.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	20,000.00	20,000.00	13,402.50	20,000.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			30,000.00	30,000.00	15,052.50	30,000.00	0.00	0.0%

2014-15 First Interim
Capital Facilities Fund
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	1,950,000.00	1,950,000.00	185,268.00	650,000.00	1,300,000.00	66.7%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,950,000.00	1,950,000.00	185,268.00	650,000.00	1,300,000.00	66.7%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			2,015,356.00	2,015,356.00	200,320.50	715,356.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

<u>Resource</u>	<u>Description</u>	<u>2014/15 Projected Year Totals</u>
	Total, Restricted Balance	<u>0.00</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,720,000.00	1,720,000.00	(4.81)	1,720,000.00	0.00	0.0%
5) TOTAL REVENUES			1,720,000.00	1,720,000.00	(4.81)	1,720,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	62,225.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	3,897,328.00	3,897,328.00	1,781,537.61	1,123,806.00	2,773,522.00	71.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			3,897,328.00	3,897,328.00	1,843,762.61	1,123,806.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(2,177,328.00)	(2,177,328.00)	(1,843,762.42)	596,194.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	1,200,000.00	1,200,000.00	0.00	1,200,000.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(1,200,000.00)	(1,200,000.00)	0.00	(1,200,000.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(3,377,328.00)	(3,377,328.00)	(1,843,767.42)	(603,806.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,823,806.39	1,823,806.39		1,823,806.39	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,823,806.39	1,823,806.39		1,823,806.39		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,823,806.39	1,823,806.39		1,823,806.39		
2) Ending Balance, June 30 (E + F1e)			(1,553,521.61)	(1,553,521.61)		1,220,000.39		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	0.00	0.00		0.39		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	1,670,000.00	1,670,000.00		1,220,000.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	(3,223,521.61)	(3,223,521.61)		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	1,700,000.00	1,700,000.00	0.00	1,700,000.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	20,000.00	20,000.00	(4.81)	20,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,720,000.00	1,720,000.00	(4.81)	1,720,000.00	0.00	0.0%
TOTAL, REVENUES			1,720,000.00	1,720,000.00	(4.81)	1,720,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	60,849.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	1,376.00	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	62,225.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	1,265,953.85	623,806.00	(623,806.00)	New
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	3,897,328.00	3,897,328.00	515,583.76	500,000.00	3,397,328.00	87.2%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			3,897,328.00	3,897,328.00	1,781,537.61	1,123,806.00	2,773,522.00	71.2%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			3,897,328.00	3,897,328.00	1,843,762.61	1,123,806.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund/CSSF		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	1,200,000.00	1,200,000.00	0.00	1,200,000.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,200,000.00	1,200,000.00	0.00	1,200,000.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Certificates of Participation		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8979	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources			0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(1,200,000.00)	(1,200,000.00)	0.00	(1,200,000.00)		

<u>Resource</u>	<u>Description</u>	<u>2014/15 Projected Year Totals</u>
9010	Other Restricted Local	0.39
Total, Restricted Balance		<u>0.39</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,609,451.00	2,609,451.00	0.00	6,181,900.00	3,572,449.00	136.9%
5) TOTAL, REVENUES			2,609,451.00	2,609,451.00	0.00	6,181,900.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	2,826,468.00	2,826,468.00	0.00	2,998,682.00	(172,214.00)	-6.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,826,468.00	2,826,468.00	0.00	2,998,682.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(217,017.00)	(217,017.00)	0.00	3,183,218.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

2014-15 First Interim
Bond Interest and Redemption Fund
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(217,017.00)	(217,017.00)	0.00	3,183,218.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,851,379.00	1,851,379.00		0.00	(1,851,379.00)	-100.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,851,379.00	1,851,379.00		0.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,851,379.00	1,851,379.00		0.00		
2) Ending Balance, June 30 (E + F1e)			1,634,362.00	1,634,362.00		3,183,218.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance			0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	1,634,362.00	1,634,362.00		3,183,218.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount			0.00	0.00		0.00		

2014-15 First Interim
Bond Interest and Redemption Fund
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Tax Relief Subventions Voted Indebtedness Levies								
Homeowners' Exemptions		8571	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes Voted Indebtedness Levies Secured Roll								
		8611	2,484,149.00	2,484,149.00	0.00	6,094,768.00	3,610,619.00	145.3%
Unsecured Roll		8612	23,567.00	23,567.00	0.00	20,386.00	(3,181.00)	-13.5%
Prior Years' Taxes		8613	75,238.00	75,238.00	0.00	37,997.00	(37,241.00)	-49.5%
Supplemental Taxes		8614	15,244.00	15,244.00	0.00	28,749.00	13,505.00	88.6%
Penalties and Interest from Delinquent Non-LCFF Taxes								
		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Interest								
		8660	11,253.00	11,253.00	0.00	0.00	(11,253.00)	-100.0%
Net Increase (Decrease) in the Fair Value of Investments								
		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,609,451.00	2,609,451.00	0.00	6,181,900.00	3,572,449.00	138.9%
TOTAL, REVENUES			2,609,451.00	2,609,451.00	0.00	6,181,900.00		
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Bond Redemptions		7433	910,000.00	910,000.00	0.00	910,000.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	1,916,468.00	1,916,468.00	0.00	2,088,882.00	(172,214.00)	-9.0%
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			2,826,468.00	2,826,468.00	0.00	2,998,882.00	(172,214.00)	-6.1%
TOTAL, EXPENDITURES			2,826,468.00	2,826,468.00	0.00	2,998,882.00		

2014-15 First Interim
Bond Interest and Redemption Fund
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund		7614	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

<u>Resource</u>	<u>Description</u>	<u>2014/15 Projected Year Totals</u>
	Total, Restricted Balance	<u>0.00</u>

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
A. DISTRICT						
1. Total District Regular ADA per EC 42238.05(b) Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	6,447.94	6,447.94	6,447.94	6,447.94	0.00	0%
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA per EC 42238.05(b) Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
3. Total Basic Aid Open Enrollment Regular ADA per EC 42238.05(b) Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
4. Total, District Regular ADA (Sum of Lines A1 through A3)	6,447.94	6,447.94	6,447.94	6,447.94	0.00	0%
5. District Funded County Program ADA						
a. County Community Schools per EC 1981(a)(b)&(d)	0.29	0.29	0.29	0.29	0.00	0%
b. Special Education-Special Day Class	1.85	1.85	1.85	1.85	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year-NPS/LCI	0.19	0.19	0.19	0.19	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools	4.87	4.87	4.87	4.87	0.00	0%
f. Total, District Funded County Program ADA (Sum of Lines A5a through A5e)	7.20	7.20	7.20	7.20	0.00	0%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5f)	6,455.14	6,455.14	6,455.14	6,455.14	0.00	0%
7. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0%
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
B. COUNTY OFFICE OF EDUCATION						
1. County Program ADA						
a. County School Tuition Fund	0.00	0.00	0.00	0.00	0.00	0%
b. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0%
c. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0%
d. Probation Referred, on Probation or Parole, or Mandatory Expelled per EC 2574(c)(4)(A)	0.00	0.00	0.00	0.00	0.00	0%
e. Total, County Program ADA (Sum of Lines B1a through B1d)	0.00	0.00	0.00	0.00	0.00	0%
2. District Funded County Program ADA						
a. County Community Schools per EC 1981(a)(b)&(d)	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools	0.00	0.00	0.00	0.00	0.00	0%
f. Total, District Funded County Program ADA (Sum of Lines B2a through B2e)	0.00	0.00	0.00	0.00	0.00	0%
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1e and B2f)	0.00	0.00	0.00	0.00	0.00	0%
4. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0%
5. County Operations Grant ADA	0.00	0.00	0.00	0.00	0.00	0%
6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 report ADA for those charter schools in this section. Charter schools reporting SACS financial data separately from their authorizing LEAs report their ADA in this section.						
1. Total Charter School Regular ADA per EC 42238.05(b)	0.00	0.00	0.00	0.00	0.00	0%
2. Charter School County Program ADA						
a. County School Tuition Fund	0.00	0.00	0.00	0.00	0.00	0%
b. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0%
c. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0%
d. Probation Referred, on Probation or Parole, or Mandatory Expelled per EC 2574(c)(4)(A)	0.00	0.00	0.00	0.00	0.00	0%
e. Total, Charter School County Program ADA (Sum of Lines C2a through C2d)	0.00	0.00	0.00	0.00	0.00	0%
3. Charter School Funded County Program ADA						
a. County Community Schools per EC 1981(a)(b)&(d)	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools	0.00	0.00	0.00	0.00	0.00	0%
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0%
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2e, and C3f)	0.00	0.00	0.00	0.00	0.00	0%

First Interim
2014-15 INTERIM REPORT
Cashflow Worksheet - Budget Year (1)

Object	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):								
A. BEGINNING CASH								
8010-8019 LCFF/Revenue Limit Sources	23,197,029.00	26,225,259.00	25,080,928.00	27,561,119.00	25,224,227.00	24,254,521.00	25,673,635.00	24,325,303.00
8020-8079 Principal Apportionment								
8080-8099 Property Taxes	4,864,535.00	1,515,183.00	4,654,085.00	2,727,329.00	2,617,455.00	853,028.00	2,617,455.00	2,617,455.00
8100-8299 Miscellaneous Funds		195,123.00			189,332.00	3,313,315.00	757,329.00	662,663.00
8300-8599 Federal Revenue	3,457,244.00	262,971.00	1,350,899.00	(1,503,417.00)	306,112.00	46,285.00	(115,713.00)	
8600-8799 Other State Revenue	116,263.00	(1,443,076.00)	436,728.00	313,183.00	1,105,163.00	1,932,863.00	483,509.00	276,291.00
8810-8929 Other Local Revenue		169,963.00	231,076.00	226,573.00	142,417.00	664,612.00	332,306.00	569,667.00
8930-8979 Interfund Transfers In								
8980-8999 All Other Financing Sources								
TOTAL RECEIPTS	8,438,042.00	700,184.00	6,672,788.00	1,763,668.00	4,360,479.00	6,810,103.00	4,074,886.00	4,126,076.00
C. DISBURSEMENTS								
1000-1999 Certificated Salaries	3,270.00	544,328.00	2,601,814.00	2,627,404.00	2,606,400.00	2,606,400.00	2,606,400.00	2,606,400.00
2000-2999 Classified Salaries	2,287.00	493,350.00	618,731.00	889,879.00	868,457.00	771,962.00	771,962.00	868,457.00
3000-3999 Employee Benefits	14,467.00	228,488.00	598,461.00	982,696.00	926,231.00	926,231.00	1,029,145.00	1,029,145.00
4000-4999 Books and Supplies	6,120.00	269,086.00	264,249.00	439,761.00	149,185.00	238,695.00	179,021.00	208,858.00
5000-5999 Services	234,317.00	808,198.00	177,018.00	584,758.00	585,683.00	669,352.00	836,690.00	502,014.00
6000-6599 Capital Outlay	29,219.00			11,948.00	15,916.00			
7000-7499 Other Outgo								
7500-7629 Interfund Transfers Out								
7630-7699 All Other Financing Uses								
TOTAL DISBURSEMENTS	289,680.00	2,343,451.00	4,260,273.00	5,536,344.00	5,151,872.00	5,212,640.00	5,423,218.00	5,214,874.00
D. BALANCE SHEET ITEMS								
Assets and Deferred Outflows								
9111-9199 Cash Not In Treasury								
9200-9299 Accounts Receivable	3,744,117.00	777,629.00	552,959.00	1,322,611.00	495,404.00	495,368.00		
9310 Due From Other Funds								
9320 Stores								
9330 Prepaid Expenditures								
9340 Other Current Assets								
9490 Deferred Outflows of Resources								
SUBTOTAL	3,744,117.00	777,629.00	552,959.00	1,322,611.00	495,404.00	495,368.00	0.00	0.00
Liabilities and Deferred Inflows								
9500-9599 Accounts Payable		278,673.00	485,283.00	(113,173.00)	673,717.00	673,717.00		
9610 Due To Other Funds								
9640 Current Loans								
9650 Unearned Revenues								
9690 Deferred Inflows of Resources								
SUBTOTAL	7,218,495.00	278,673.00	485,283.00	(113,173.00)	673,717.00	673,717.00	0.00	0.00
9910 Nonoperating								
9910 Suspense Clearing								
TOTAL BALANCE SHEET ITEMS	(3,474,378.00)	(498,956.00)	67,676.00	1,435,784.00	(178,313.00)	(178,349.00)	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)								
	3,028,230.00	(1,144,331.00)	2,480,191.00	(2,336,892.00)	(969,706.00)	1,419,114.00	(1,348,332.00)	(1,088,798.00)
F. ENDING CASH (A + E)								
	26,225,259.00	25,080,928.00	27,561,119.00	25,224,227.00	24,254,521.00	25,673,635.00	24,325,303.00	23,236,505.00
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								

First Interim
2014-15 INTERIM REPORT
Cashflow Worksheet - Budget Year (1)

Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name):								
A. BEGINNING CASH								
	23,236,505.00	22,975,553.00	23,400,882.00	20,426,919.00				
B. RECEIPTS								
LCFF/Revenue Limit Sources								
Principal Apportionment	4,544,211.00	2,617,455.00	2,617,455.00	4,544,210.00			36,789,856.00	36,789,856.00
Property Taxes		2,082,655.00	946,662.00	1,319,536.00			9,466,615.00	9,466,615.00
Miscellaneous Funds								
Federal Revenue	185,140.00	1,735,688.00	(1,203,410.00)	393,423.00	856,272.00		2,314,250.00	2,314,250.00
Other State Revenue	345,363.00	(1,381,454.00)	(345,363.00)	483,509.00	1,243,308.00		6,907,268.00	6,907,268.00
Other Local Revenue	189,889.00	807,029.00	189,889.00	379,778.00	727,766.00		4,747,228.00	4,747,228.00
Interfund Transfers In				1,200,000.00			1,200,000.00	1,200,000.00
All Other Financing Sources								
TOTAL RECEIPTS	5,264,603.00	5,861,373.00	2,205,233.00	8,320,456.00	2,827,346.00	0.00	61,425,217.00	61,425,217.00
C. DISBURSEMENTS								
Certificated Salaries	2,606,400.00	2,606,400.00	2,606,400.00	2,316,800.00	2,621,579.00		28,959,996.00	28,959,996.00
Classified Salaries	868,457.00	868,457.00	868,457.00	868,457.00	890,610.00		9,649,523.00	9,649,523.00
Employee Benefits	1,029,145.00	1,029,145.00	1,029,145.00	308,744.00	1,160,409.00		10,291,452.00	10,291,452.00
Books and Supplies	268,532.00	179,021.00	89,511.00	273,935.00	417,717.00		2,983,691.00	2,983,691.00
Services	753,021.00	753,021.00	585,683.00	705,778.00	1,171,364.00		8,366,897.00	8,366,897.00
Capital Outlay				18,019.00			75,000.00	75,000.00
Other Outgo				(219,903.00)			(219,903.00)	(219,903.00)
Interfund Transfers Out				700,000.00			700,000.00	700,000.00
All Other Financing Uses								
TOTAL DISBURSEMENTS	5,525,555.00	5,436,044.00	5,179,196.00	4,971,830.00	6,261,679.00	0.00	60,806,656.00	60,806,656.00
D. BALANCE SHEET ITEMS								
Assets and Deferred Outflows								
Cash Not in Treasury							0.00	0.00
Accounts Receivable							3,744,117.00	3,744,117.00
Due From Other Funds							0.00	0.00
Stores							0.00	0.00
Prepaid Expenditures							0.00	0.00
Other Current Assets							0.00	0.00
Deferred Outflows of Resources							0.00	0.00
SUBTOTAL	0.00	0.00	0.00	0.00	0.00	0.00	3,744,117.00	3,744,117.00
Liabilities and Deferred Inflows								
Accounts Payable							7,218,495.00	7,218,495.00
Due To Other Funds							0.00	0.00
Current Loans							0.00	0.00
Unearned Revenues							0.00	0.00
Deferred Inflows of Resources							0.00	0.00
SUBTOTAL	0.00	0.00	0.00	0.00	0.00	0.00	7,218,495.00	7,218,495.00
Nonoperating								
Suspense Clearing							0.00	0.00
TOTAL BALANCE SHEET ITEMS	0.00	0.00	0.00	0.00	0.00	0.00	(3,474,378.00)	(3,474,378.00)
E. NET INCREASE/DECREASE (B - C + D)	(260,952.00)	425,329.00	(2,973,963.00)	3,348,626.00	(3,434,333.00)	0.00	(2,855,817.00)	(2,855,817.00)
F. ENDING CASH (A + E)	22,975,553.00	23,400,882.00	20,426,919.00	23,775,545.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS							20,341,212.00	20,341,212.00

		July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):									
A. BEGINNING CASH		23,775,545.00	23,728,952.00	22,274,200.00	24,837,668.00	21,676,546.00	20,263,355.00	25,310,907.00	23,522,135.00
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment		1,381,125.00	1,381,125.00	5,095,510.00	2,486,025.00	2,486,025.00	5,095,510.00	2,486,025.00	2,486,025.00
Property Taxes			189,332.00			189,332.00	3,313,315.00	757,329.00	662,663.00
Miscellaneous Funds									
Federal Revenue			255,750.00	1,348,500.00	(1,511,250.00)	302,250.00	46,500.00	(116,250.00)	
Other State Revenue		3,175,000.00	(1,333,500.00)	381,000.00	317,500.00	1,016,000.00	1,776,000.00	444,500.00	254,000.00
Other Local Revenue		65,373.00	130,745.00	163,432.00	163,432.00	98,059.00	457,608.00	228,804.00	392,236.00
Interfund Transfers In									
All Other Financing Sources									
TOTAL RECEIPTS		4,621,498.00	623,452.00	6,988,442.00	1,455,707.00	4,091,666.00	10,690,933.00	3,800,408.00	3,794,924.00
C. DISBURSEMENTS									
Certificated Salaries			605,843.00	2,726,294.00	2,726,294.00	2,726,294.00	2,726,294.00	2,726,294.00	2,726,294.00
Classified Salaries			504,670.00	605,604.00	908,406.00	908,406.00	807,472.00	807,472.00	908,406.00
Employee Benefits			209,947.00	629,840.00	1,049,734.00	944,761.00	944,761.00	1,049,734.00	1,049,734.00
Books and Supplies			286,020.00	286,020.00	476,700.00	158,900.00	254,240.00	190,680.00	222,460.00
Services		244,500.00	815,000.00	163,000.00	570,500.00	570,500.00	652,000.00	815,000.00	489,000.00
Capital Outlay									
6000-6599									
Other Outgo									
7000-7499									
Interfund Transfers Out									
All Other Financing Uses									
7600-7629									
7630-7699									
TOTAL DISBURSEMENTS		244,500.00	2,421,480.00	4,410,758.00	5,731,634.00	5,308,861.00	5,384,767.00	5,589,180.00	5,395,894.00
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
Cash Not In Treasury									
9111-9199									
Accounts Receivable		2,827,346.00	593,743.00	424,102.00	989,571.00	367,555.00	367,555.00		
9200-9299									
9310									
9320									
9330									
9340									
9490									
Stores									
Prepaid Expenditures									
Other Current Assets									
Deferred Outflows of Resources									
SUBTOTAL		2,827,346.00	593,743.00	424,102.00	989,571.00	367,555.00	367,555.00	0.00	0.00
Liabilities and Deferred Inflows									
Accounts Payable		6,261,682.00	250,467.00	438,318.00	(125,234.00)	563,551.00	626,169.00		
9500-9599									
9610									
9640									
9650									
9690									
Deferred Inflows of Resources									
SUBTOTAL		6,261,682.00	250,467.00	438,318.00	(125,234.00)	563,551.00	626,169.00	0.00	0.00
Nonoperating									
Suspense Clearing									
TOTAL BALANCE SHEET ITEMS		(3,434,336.00)	343,276.00	(14,216.00)	1,114,805.00	(195,996.00)	(258,614.00)	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)		(46,593.00)	(1,454,752.00)	2,563,468.00	(3,161,122.00)	(1,413,191.00)	5,047,552.00	(1,788,772.00)	(1,600,970.00)
F. ENDING CASH (A + E)		23,728,952.00	22,274,200.00	24,837,668.00	21,676,546.00	20,263,355.00	25,310,907.00	23,522,135.00	21,921,165.00
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS									

Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name):								
A. BEGINNING CASH	21,921,165.00	21,946,966.00	21,936,449.00	18,623,107.00				
B. RECEIPTS								
LCFF/Revenue Limit Sources								
Principal Apportionment	5,095,510.00	2,486,025.00	2,486,025.00	5,095,510.00			38,060,440.00	38,060,440.00
Property Taxes		2,082,655.00	946,662.00	1,325,327.00			9,466,615.00	9,466,615.00
Miscellaneous Funds							0.00	0.00
Federal Revenue	186,000.00	1,743,750.00	(1,209,000.00)	395,250.00	883,500.00		2,325,000.00	2,325,000.00
Other State Revenue	317,500.00	(1,270,000.00)	(317,500.00)	444,500.00	1,143,000.00		6,350,000.00	6,350,000.00
Other Local Revenue	130,745.00	555,667.00	130,745.00	261,491.00	490,295.00		3,268,632.00	3,268,632.00
Interfund Transfers In				1,200,000.00			1,200,000.00	1,200,000.00
All Other Financing Sources							0.00	0.00
TOTAL RECEIPTS	5,729,755.00	5,598,097.00	2,036,932.00	8,722,078.00	2,516,795.00	0.00	60,670,687.00	60,670,687.00
C. DISBURSEMENTS								
Certificated Salaries	2,726,294.00	2,726,294.00	2,726,294.00	2,423,372.00	2,726,292.00		30,292,153.00	30,292,153.00
Classified Salaries	908,406.00	908,406.00	908,406.00	908,406.00	1,009,340.00		10,093,400.00	10,093,400.00
Employee Benefits	1,049,734.00	1,049,734.00	1,049,734.00	314,920.00	1,154,708.00		10,497,341.00	10,497,341.00
Books and Supplies	286,020.00	190,680.00	95,340.00	286,020.00	444,920.00		3,178,000.00	3,178,000.00
Services	733,500.00	733,500.00	570,500.00	652,000.00	1,141,000.00		8,150,000.00	8,150,000.00
Capital Outlay							0.00	0.00
Other Outgo				(219,903.00)			(219,903.00)	(219,903.00)
Interfund Transfers Out				900,000.00			900,000.00	900,000.00
All Other Financing Uses							0.00	0.00
TOTAL DISBURSEMENTS	5,703,954.00	5,608,614.00	5,350,274.00	5,264,815.00	6,476,260.00	0.00	62,890,991.00	62,890,991.00
D. BALANCE SHEET ITEMS								
Assets and Deferred Outflows								
Cash Not in Treasury							0.00	0.00
Accounts Receivable							2,827,346.00	2,827,346.00
Due From Other Funds							0.00	0.00
Stores							0.00	0.00
Prepaid Expenditures							0.00	0.00
Other Current Assets							0.00	0.00
Deferred Outflows of Resources							0.00	0.00
SUBTOTAL	0.00	0.00	0.00	0.00	0.00	0.00	2,827,346.00	2,827,346.00
Liabilities and Deferred Inflows								
Accounts Payable							6,261,682.00	6,261,682.00
Due To Other Funds							0.00	0.00
Current Loans							0.00	0.00
Unearned Revenues							0.00	0.00
Deferred Inflows of Resources							0.00	0.00
SUBTOTAL	0.00	0.00	0.00	0.00	0.00	0.00	6,261,682.00	6,261,682.00
Nonoperating								
Suspense Clearing							0.00	0.00
TOTAL BALANCE SHEET ITEMS	0.00	0.00	0.00	0.00	0.00	0.00	(3,434,336.00)	(3,434,336.00)
E. NET INCREASE/DECREASE (B - C + D)	25,801.00	(10,517.00)	(3,313,342.00)	3,457,263.00	(3,959,465.00)	0.00	(5,654,640.00)	(2,220,304.00)
F. ENDING CASH (A + E)	21,946,966.00	21,936,449.00	18,623,107.00	22,080,370.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS							18,120,905.00	

NOTICE OF CRITERIA AND STANDARDS REVIEW. This interim report was based upon and reviewed using the state-adopted Criteria and Standards. (Pursuant to Education Code (EC) sections 33129 and 42130)

Signed: _____ Date: _____
District Superintendent or Designee

NOTICE OF INTERIM REVIEW. All action shall be taken on this report during a regular or authorized special meeting of the governing board.

To the County Superintendent of Schools:

This interim report and certification of financial condition are hereby filed by the governing board of the school district. (Pursuant to EC Section 42131)

Meeting Date: December 9th, 2014 Signed: _____
President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

POSITIVE CERTIFICATION

As President of the Governing Board of this school district, I certify that based upon current projections this district will meet its financial obligations for the current fiscal year and subsequent two fiscal years.

QUALIFIED CERTIFICATION

As President of the Governing Board of this school district, I certify that based upon current projections this district may not meet its financial obligations for the current fiscal year or two subsequent fiscal years.

NEGATIVE CERTIFICATION

As President of the Governing Board of this school district, I certify that based upon current projections this district will be unable to meet its financial obligations for the remainder of the current fiscal year or for the subsequent fiscal year.

Contact person for additional information on the interim report:

Name: Sean Kearney Telephone: 310-842-4220 ext. 4234
Title: Director - Fiscal Services E-mail: seankearney@ccusd.org

Criteria and Standards Review Summary

The following summary is automatically completed based on data provided in the Criteria and Standards Review form (Form 01CSI). Criteria and standards that are "Not Met," and supplemental information and additional fiscal indicators that are "Yes," may indicate areas of potential concern, which could affect the interim report certification, and should be carefully reviewed.

CRITERIA AND STANDARDS			Met	Not Met
1	Average Daily Attendance	Funded ADA for any of the current or two subsequent fiscal years has not changed by more than two percent since budget adoption.	X	

CRITERIA AND STANDARDS (continued)			Met	Not Met
2	Enrollment	Projected enrollment for any of the current or two subsequent fiscal years has not changed by more than two percent since budget adoption.	X	
3	ADA to Enrollment	Projected second period (P-2) ADA to enrollment ratio for the current and two subsequent fiscal years is consistent with historical ratios.	X	
4	Local Control Funding Formula (LCFF)	Projected LCFF for any of the current or two subsequent fiscal years has not changed by more than two percent since budget adoption.	X	
5	Salaries and Benefits	Projected ratio of total unrestricted salaries and benefits to total unrestricted general fund expenditures has not changed by more than the standard for the current and two subsequent fiscal years.		X
6a	Other Revenues	Projected operating revenues (federal, other state, other local) for the current and two subsequent fiscal years have not changed by more than five percent since budget adoption.		X
6b	Other Expenditures	Projected operating expenditures (books and supplies, services and other expenditures) for the current and two subsequent fiscal years have not changed by more than five percent since budget adoption.	X	
7a	Deferred Maintenance	AB 97 (Chapter 47, Statutes of 2013) eliminated the Deferred Maintenance program under the Local Control Funding Formula. This section has been inactivated.		
7b	Ongoing and Major Maintenance Account	If applicable, changes occurring since budget adoption meet the required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account).	X	
8	Deficit Spending	Unrestricted deficit spending, if any, has not exceeded the standard in any of the current or two subsequent fiscal years.	X	
9a	Fund Balance	Projected general fund balance will be positive at the end of the current and two subsequent fiscal years.	X	
9b	Cash Balance	Projected general fund cash balance will be positive at the end of the current fiscal year.	X	
10	Reserves	Available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the current and two subsequent fiscal years.	X	

SUPPLEMENTAL INFORMATION			No	Yes
S1	Contingent Liabilities	Have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) occurred since budget adoption that may impact the budget?	X	
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures funded with one-time revenues that have changed since budget adoption by more than five percent?	X	
S3	Temporary Interfund Borrowings	Are there projected temporary borrowings between funds?	X	
S4	Contingent Revenues	Are any projected revenues for any of the current or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	X	
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed since budget adoption by more than \$20,000 and more than 5% for any of the current or two subsequent fiscal years?		X

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2013-14) annual payment?		X
		• If yes, will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?	X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, have there been changes since budget adoption in OPEB liabilities?	X	
S7b	Other Self-insurance Benefits	Does the district operate any self-insurance programs (e.g., workers' compensation)?		X
		• If yes, have there been changes since budget adoption in self-insurance liabilities?	X	
S8	Status of Labor Agreements	As of first interim projections, are salary and benefit negotiations still unsettled for:		
		• Certificated? (Section S8A, Line 1b)	X	
		• Classified? (Section S8B, Line 1b)	X	
S8	Labor Agreement Budget Revisions	For negotiations settled since budget adoption, per Government Code Section 3547.5(c), are budget revisions still needed to meet the costs of the collective bargaining agreement(s) for:		
		• Certificated? (Section S8A, Line 3)		X
		• Classified? (Section S8B, Line 3)		X
S9	Status of Other Funds	Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?	X	

ADDITIONAL FISCAL INDICATORS			No	Yes
A1	Negative Cash Flow	Do cash flow projections show that the district will end the current fiscal year with a negative cash balance in the general fund?	X	
A2	Independent Position Control	Is personnel position control independent from the payroll system?	X	
A3	Declining Enrollment	Is enrollment decreasing in both the prior and current fiscal years?	X	
A4	New Charter Schools Impacting District Enrollment	Are any new charter schools operating in district boundaries that are impacting the district's enrollment, either in the prior or current fiscal year?	X	
A5	Salary Increases Exceed COLA	Has the district entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	X	
A6	Uncapped Health Benefits	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	X	
A7	Independent Financial System	Is the district's financial system independent from the county office system?	X	
A8	Fiscal Distress Reports	Does the district have any reports that indicate fiscal distress? If yes, provide copies to the COE, pursuant to EC 42127.6(a).	X	
A9	Change of CBO or Superintendent	Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months?	X	

Part I - General Administrative Share of Plant Services Costs

California's indirect cost plan allows that the general administrative costs in the indirect cost pool may include that portion of plant services costs (maintenance and operations costs and facilities rents and leases costs) attributable to the general administrative offices. The calculation of the plant services costs attributed to general administration and included in the pool is standardized and automated using the percentage of salaries and benefits relating to general administration as proxy for the percentage of square footage occupied by general administration.

A. Salaries and Benefits - Other General Administration and Centralized Data Processing

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 7200-7700, goals 0000 and 9000) 1,885,176.00
- 2. Contracted general administrative positions not paid through payroll _____
 - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. _____
 - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

B. Salaries and Benefits - All Other Activities

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 46,400,967.00

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 4.06%

Part II - Adjustments for Employment Separation Costs

When an employee separates from service, the local educational agency (LEA) may incur costs associated with the separation in addition to the employee's regular salary and benefits for the final pay period. These additional costs can be categorized as "normal" or "abnormal or mass" separation costs.

Normal separation costs include items such as pay for accumulated unused leave or routine severance pay authorized by governing board policy. Normal separation costs are not allowable as direct costs to federal programs, but are allowable as indirect costs. State programs may have similar restrictions. Where federal or state program guidelines required that the LEA charge an employee's normal separation costs to an unrestricted resource rather than to the restricted program in which the employee worked, the LEA may identify and enter these costs on Line A for inclusion in the indirect cost pool.

Abnormal or mass separation costs are those costs resulting from actions taken by an LEA to influence employees to terminate their employment earlier than they normally would have. Abnormal or mass separation costs include retirement incentives such as a Golden Handshake or severance packages negotiated to effect termination. Abnormal or mass separation costs may not be charged to federal programs as either direct costs or indirect costs. Where an LEA paid abnormal or mass separation costs on behalf of positions in general administrative functions included in the indirect cost pool, the LEA must identify and enter these costs on Line B for exclusion from the pool.

A. Normal Separation Costs (optional)

Enter any normal separation costs paid on behalf of employees of restricted state or federal programs that were charged to an unrestricted resource (0000-1999) in funds 01, 09, and 62 with functions 1000-6999 or 8100-8400 rather than to the restricted program. These costs will be moved in Part III from base costs to the indirect cost pool. _____
Retain supporting documentation.

B. Abnormal or Mass Separation Costs (required)

Enter any abnormal or mass separation costs paid on behalf of general administrative positions charged to unrestricted resources (0000-1999) in funds 01, 09, and 62 with functions 7200-7700. These costs will be moved in Part III from the indirect cost pool to base costs. If none, enter zero. 0.00

Part III - Indirect Cost Rate Calculation (Funds 01, 09, and 62, unless indicated otherwise)

A. Indirect Costs

1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	2,649,357.00
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	778,357.00
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	0.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	214,015.59
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	3,641,729.59
9. Carry-Forward Adjustment (Part IV, Line F)	(271,702.51)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	3,370,027.08

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	37,610,646.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	8,931,999.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	4,446,764.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	0.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	0.00
6. Enterprise (Function 6000, objects 1000-5999 except 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	545,616.00
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	5,057,304.41
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	1,558,603.00
15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	4,048,352.00
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	2,232,193.00
17. Foundation (Funds 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
18. Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a)	64,431,477.41

C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment
(For information only - not for use when claiming/recovering indirect costs)
(Line A8 divided by Line B18)

5.65%

D. Preliminary Proposed Indirect Cost Rate

(For final approved fixed-with-carry-forward rate for use in 2015-16 see www.cde.ca.gov/fg/ac/lc/)
(Line A10 divided by Line B18)

5.23%

Part IV - Carry-forward Adjustment

The carry-forward adjustment is an after-the-fact adjustment for the difference between indirect costs recoverable using the indirect cost rate approved for use in a given year, and the actual indirect costs incurred in that year. The carry-forward adjustment eliminates the need for LEAs to file amended federal reports when their actual indirect costs vary from the estimated indirect costs on which the approved rate was based.

Where the ratio of indirect costs incurred in the current year is less than the estimated ratio of indirect costs on which the approved rate for use in the current year was based, the carry-forward adjustment is limited by using either the approved rate times current year base costs, or the highest rate actually used to recover costs from any program times current year base costs, if the highest rate used was less than the approved rate. Rates used to recover costs from programs are displayed in Exhibit A.

A. Indirect costs incurred in the current year (Part III, Line A8)	<u>3,641,729.59</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	<u>(31,516.98)</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>(196,434.61)</u>
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (5.72%) times Part III, Line B18); zero if negative	<u>0.00</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (5.72%) times Part III, Line B18) or (the highest rate used to recover costs from any program (5.72%) times Part III, Line B18); zero if positive	<u>(271,702.51)</u>
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>(271,702.51)</u>
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>5.23%</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-135,851.26) is applied to the current year calculation and the remainder (\$-135,851.25) is deferred to one or more future years:	<u>5.44%</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-90,567.50) is applied to the current year calculation and the remainder (\$-181,135.01) is deferred to one or more future years:	<u>5.51%</u>
LEA request for Option 1, Option 2, or Option 3	<u>1</u>
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	<u>(271,702.51)</u>

Approved indirect cost rate: 5.72%
Highest rate used in any program: 5.72%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	418,545.00	12,531.00	2.99%
01	3185	64,000.00	3,660.00	5.72%
01	3310	1,066,990.00	58,322.00	5.47%
01	3315	29,277.00	1,675.00	5.72%
01	3320	162,871.00	9,316.00	5.72%
01	3385	55,901.00	3,198.00	5.72%
01	3550	22,756.00	1,197.00	5.26%
01	4035	190,700.00	4,296.00	2.25%
01	4203	78,000.00	1,389.00	1.78%
01	5640	387,508.00	22,165.00	5.72%
01	6500	10,075,373.00	561,571.00	5.57%
01	6512	918,372.00	10,153.00	1.11%
01	6520	62,492.00	3,574.00	5.72%
01	8150	1,305,036.00	68,147.00	5.22%
01	9010	1,654,268.00	24,015.00	1.45%
11	9010	619,984.00	12,257.00	1.98%
12	5025	1,105,806.00	63,252.00	5.72%
12	5320	128,000.00	6,400.00	5.00%
12	6105	1,020,303.00	58,361.00	5.72%
12	9010	1,794,243.00	61,284.00	3.42%
13	5310	2,222,793.00	83,000.00	3.73%

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2015-16 Projection (C)	% Change (Cols. E-C/C) (D)	2016-17 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	46,256,471.00	2.75%	47,527,055.00	4.78%	49,800,654.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	1,798,387.00	-30.49%	1,250,000.00	0.00%	1,250,000.00
4. Other Local Revenues	8600-8799	3,093,632.00	-38.79%	1,893,632.00	0.00%	1,893,632.00
5. Other Financing Sources						
a. Transfers In	8900-8929	1,200,000.00	0.00%	1,200,000.00	0.00%	1,200,000.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(9,012,241.00)	0.00%	(9,012,241.00)	0.00%	(9,012,241.00)
6. Total (Sum lines A1 thru A5c)		43,336,249.00	-1.10%	42,858,446.00	5.30%	45,132,045.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				23,203,299.00		24,270,650.00
b. Step & Column Adjustment				232,032.00		242,706.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				835,319.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	23,203,299.00	4.60%	24,270,650.00	1.00%	24,513,356.00
2. Classified Salaries						
a. Base Salaries				6,330,369.00		6,621,565.00
b. Step & Column Adjustment				63,303.00		66,215.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				227,893.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	6,330,369.00	4.60%	6,621,565.00	1.00%	6,687,780.00
3. Employee Benefits	3000-3999	7,897,000.00	2.00%	8,055,000.00	5.52%	8,500,000.00
4. Books and Supplies	4000-4999	969,896.00	62.70%	1,578,000.00	33.08%	2,100,000.00
5. Services and Other Operating Expenditures	5000-5999	2,817,714.00	-5.95%	2,650,000.00	52.83%	4,050,000.00
6. Capital Outlay	6000-6999	75,000.00	-100.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	120,157.00	0.00%	120,157.00	0.00%	120,157.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(1,125,269.00)	0.00%	(1,125,269.00)	0.00%	(1,125,239.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	700,000.00	28.57%	900,000.00	0.00%	900,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		40,988,166.00	5.08%	43,070,103.00	6.21%	45,746,054.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		2,348,083.00		(211,657.00)		(614,009.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		16,067,220.77		18,415,303.77		18,203,646.77
2. Ending Fund Balance (Sum lines C and D1)		18,415,303.77		18,203,646.77		17,589,637.77
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	75,000.00		75,000.00		75,000.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	2,099,431.00		1,857,820.00		1,863,238.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	1,824,200.00		1,886,730.00		1,894,857.00
2. Unassigned/Unappropriated	9790	14,416,672.77		14,384,096.77		13,756,542.77
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		18,415,303.77		18,203,646.77		17,589,637.77

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2015-16 Projection (C)	% Change (Cols. E-C/C) (D)	2016-17 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	1,824,200.00		1,886,730.00		1,894,857.00
c. Unassigned/Unappropriated	9790	14,416,672.77		14,384,096.77		13,756,542.77
<i>(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)</i>						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00				
b. Reserve for Economic Uncertainties	9789	0.00				
c. Unassigned/Unappropriated	9790	0.00				
3. Total Available Reserves (Sum lines E1a thru E2c)						
		16,240,872.77		16,270,826.77		15,651,399.77

F. ASSUMPTIONS

Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.

The District settled labor negotiations across all bargaining units to include a 3.6% salary schedule increase in the 2015-16 fiscal year.

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2015-16 Projection (C)	% Change (Cols. E-C/C) (D)	2016-17 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	2,314,250.00	0.46%	2,325,000.00	0.00%	2,325,000.00
3. Other State Revenues	8300-8599	5,108,881.00	-0.17%	5,100,000.00	0.00%	5,100,000.00
4. Other Local Revenues	8600-8799	1,653,596.00	-16.85%	1,375,000.00	0.00%	1,375,000.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	9,012,241.00	0.00%	9,012,241.00	0.00%	9,012,241.00
6. Total (Sum lines A1 thru A5c)		18,088,968.00	-1.53%	17,812,241.00	0.00%	17,812,241.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				5,756,697.00		6,021,503.00
b. Step & Column Adjustment				57,566.00		60,215.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				207,240.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	5,756,697.00	4.60%	6,021,503.00	1.00%	6,081,718.00
2. Classified Salaries						
a. Base Salaries				3,319,154.00		3,471,835.00
b. Step & Column Adjustment				33,191.00		34,718.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				119,490.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	3,319,154.00	4.60%	3,471,835.00	1.00%	3,506,553.00
3. Employee Benefits	3000-3999	2,394,452.00	2.00%	2,442,341.00	4.09%	2,542,341.00
4. Books and Supplies	4000-4999	2,013,795.00	-20.55%	1,600,000.00	-68.75%	500,000.00
5. Services and Other Operating Expenditures	5000-5999	5,549,183.00	-0.89%	5,500,000.00	-27.27%	4,000,000.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	785,209.00	0.00%	785,209.00	0.00%	785,209.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		19,818,490.00	0.01%	19,820,888.00	-12.13%	17,415,821.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(1,729,522.00)		(2,008,647.00)		396,420.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		3,938,632.08		2,209,110.08		200,463.08
2. Ending Fund Balance (Sum lines C and D1)		2,209,110.08		200,463.08		596,883.08
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	2,209,110.80		200,463.08		596,883.08
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	(0.72)		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		2,209,110.08		200,463.08		596,883.08

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2015-16 Projection (C)	% Change (Cols. E-C/C) (D)	2016-17 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated Amount	9790					
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
Adjustments due to approved 3.6% salary schedule increase across all bargaining units for fiscal year 2015-16.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2015-16 Projection (C)	% Change (Cols. E-C/C) (D)	2016-17 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	46,256,471.00	2.75%	47,527,055.00	4.78%	49,800,654.00
2. Federal Revenues	8100-8299	2,314,250.00	0.46%	2,325,000.00	0.00%	2,325,000.00
3. Other State Revenues	8300-8599	6,907,268.00	-8.07%	6,350,000.00	0.00%	6,350,000.00
4. Other Local Revenues	8600-8799	4,747,228.00	-31.15%	3,268,632.00	0.00%	3,268,632.00
5. Other Financing Sources						
a. Transfers In	8900-8929	1,200,000.00	0.00%	1,200,000.00	0.00%	1,200,000.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		61,425,217.00	-1.23%	60,670,687.00	3.75%	62,944,286.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				28,959,996.00		30,292,153.00
b. Step & Column Adjustment				289,598.00		302,921.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				1,042,559.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	28,959,996.00	4.60%	30,292,153.00	1.00%	30,595,074.00
2. Classified Salaries						
a. Base Salaries				9,649,523.00		10,093,400.00
b. Step & Column Adjustment				96,494.00		100,933.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				347,383.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	9,649,523.00	4.60%	10,093,400.00	1.00%	10,194,333.00
3. Employee Benefits	3000-3999	10,291,452.00	2.00%	10,497,341.00	5.19%	11,042,341.00
4. Books and Supplies	4000-4999	2,983,691.00	6.51%	3,178,000.00	-18.19%	2,600,000.00
5. Services and Other Operating Expenditures	5000-5999	8,366,897.00	-2.59%	8,150,000.00	-1.23%	8,050,000.00
6. Capital Outlay	6000-6999	75,000.00	-100.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	120,157.00	0.00%	120,157.00	0.00%	120,157.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(340,060.00)	0.00%	(340,060.00)	-0.01%	(340,030.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	700,000.00	28.57%	900,000.00	0.00%	900,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		60,806,656.00	3.43%	62,890,991.00	0.43%	63,161,875.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		618,561.00		(2,220,304.00)		(217,589.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		20,005,852.85		20,624,413.85		18,404,109.85
2. Ending Fund Balance (Sum lines C and D1)		20,624,413.85		18,404,109.85		18,186,520.85
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	75,000.00		75,000.00		75,000.00
b. Restricted	9740	2,209,110.80		200,463.08		596,883.08
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	2,099,431.00		1,857,820.00		1,863,238.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	1,824,200.00		1,886,730.00		1,894,857.00
2. Unassigned/Unappropriated	9790	14,416,672.05		14,384,096.77		13,756,542.77
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		20,624,413.85		18,404,109.85		18,186,520.85

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2015-16 Projection (C)	% Change (Cols. E-C/C) (D)	2016-17 Projection (E)
E. AVAILABLE RESERVES (Unrestricted except as noted)						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	1,824,200.00		1,886,730.00		1,894,857.00
c. Unassigned/Unappropriated	9790	14,416,672.77		14,384,096.77		13,756,542.77
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z	(0.72)		0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2b)		16,240,872.05		16,270,826.77		15,651,399.77
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		26.71%		25.87%		24.78%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	Yes					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds						
(Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		11,319,508.00				
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, lines A4, C1, and C2e; enter projections)						
		6,447.94		6,450.00		6,450.00
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		60,806,656.00		62,890,991.00		63,161,875.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		60,806,656.00		62,890,991.00		63,161,875.00
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		1,824,199.68		1,886,729.73		1,894,856.25
f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		1,824,199.68		1,886,729.73		1,894,856.25
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Section I - Expenditures	Funds 01, 09, and 62			2014-15 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	60,806,656.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	2,782,254.00
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	0.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	75,000.00
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	0.00
4. Other Transfers Out	All	9200	7200-7299	120,157.00
5. Interfund Transfers Out	All	9300	7600-7629	700,000.00
6. All Other Financing Uses	All	9100 9200	7699 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	573,467.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				1,468,624.00
D. Plus additional MOE expenditures:			1000-7143, 7300-7439 minus 8000-8699	
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All		261,553.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures before adjustments (Line A minus lines B and C10, plus lines D1 and D2)				56,817,331.00
F. Charter school expenditure adjustments (From Section IV)				0.00
G. Total expenditures subject to MOE (Line E plus Line F)				56,817,331.00

Section II - Expenditures Per ADA		2014-15 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form AI, Column C, sum of lines A4, C1, and C2e)*		6,447.94
B. Charter school ADA adjustments (From Section IV)		0.00
C. Adjusted total ADA (Lines A plus B)		6,447.94
D. Expenditures per ADA (Line I.G divided by Line II.C)		8,811.70
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)		
	Total	Per ADA
A. Base expenditures (Preloaded expenditures extracted from prior year Unaudited Actuals MOE calculation). (Note: If the prior year MOE was not met, in its final determination, CDE will adjust the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	54,389,123.14	8,442.87
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section V)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	54,389,123.14	8,442.87
B. Required effort (Line A.2 times 90%)	48,950,210.83	7,598.58
C. Current year expenditures (Line I.G and Line II.D)	56,817,331.00	8,811.70
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under NCLB covered programs in FY 2016-17 may be reduced by the lower of the two percentages)	0.00%	0.00%

*Interim Periods - Annual ADA not available from Form AI. For your convenience, Projected Year Totals Estimated P-2 ADA is extracted. Manual adjustment may be required to reflect estimated Annual ADA.

SECTION IV - Detail of Charter School Adjustments (used in Section I, Line F and Section II, Line B)		
Charter School Name/Reason for Adjustment	Expenditure Adjustment	ADA Adjustment
Total charter school adjustments	0.00	0.00
SECTION V - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)		
Description of Adjustments	Total Expenditures	Expenditures Per ADA
Total adjustments to base expenditures	0.00	0.00

First Interim
2014-15 Projected Year Totals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
011 GENERAL FUND								
Expenditure Detail	0.00	(6,500.00)	0.00	(340,060.00)				
Other Sources/Uses Detail					1,200,000.00	700,000.00		
Fund Reconciliation								
091 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
101 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
111 ADULT EDUCATION FUND								
Expenditure Detail	6,000.00	0.00	67,763.00	0.00				
Other Sources/Uses Detail					700,000.00	0.00		
Fund Reconciliation								
121 CHILD DEVELOPMENT FUND								
Expenditure Detail	33,500.00	0.00	189,297.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
131 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	(33,000.00)	83,000.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
141 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
151 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
171 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
181 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
191 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
201 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
211 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
251 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
301 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
351 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
401 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	1,200,000.00		
Fund Reconciliation								
491 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
511 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
521 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
531 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
561 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
571 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
611 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

First Interim
2014-15 Projected Year Totals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
62) CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63) OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66) WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67) SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71) RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73) FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76) WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95) STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	39,500.00	(39,500.00)	340,060.00	(340,060.00)	1,900,000.00	1,900,000.00		

Provide methodology and assumptions used to estimate ADA, enrollment, revenues, expenditures, reserves and fund balance, and multiyear commitments (including cost-of-living adjustments).

Deviations from the standards must be explained and may affect the interim certification.

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

STANDARD: Funded average daily attendance (ADA) for any of the current fiscal year or two subsequent fiscal years has not changed by more than two percent since budget adoption.

District's ADA Standard Percentage Range: -2.0% to +2.0%

1A. Calculating the District's ADA Variances

DATA ENTRY: Budget Adoption data that exist will be extracted; otherwise, enter data into the first column for all fiscal years. First Interim Projected Year Totals data should be entered for all fiscal years.

Fiscal Year	LCFF Revenue (Funded) ADA		Percent Change	Status
	Budget Adoption Budget (Form 01CS, Item 4A1, Step 1A)	First Interim Projected Year Totals		
Current Year (2014-15)	6,448.00	6,455.00	0.1%	Met
1st Subsequent Year (2015-16)	6,448.00	6,455.00	0.1%	Met
2nd Subsequent Year (2016-17)	6,448.00	6,455.00	0.1%	Met

1B. Comparison of District ADA to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

1a. STANDARD MET - Funded ADA has not changed since budget adoption by more than two percent in any of the current year or two subsequent fiscal years.

Explanation:
(required if NOT met)

2. CRITERION: Enrollment

STANDARD: Projected enrollment for any of the current fiscal year or two subsequent fiscal years has not changed by more than two percent since budget adoption.

District's Enrollment Standard Percentage Range: -2.0% to +2.0%

2A. Calculating the District's Enrollment Variances

DATA ENTRY: Budget Adoption data that exist will be extracted; otherwise, enter data into the first column for all fiscal years. Enter data in the second column for all fiscal years.

Fiscal Year	Enrollment		Percent Change	Status
	Budget Adoption (Form 01CS, Item 3B)	First Interim CBEDS/Projected		
Current Year (2014-15)	6,691	6,709	0.3%	Met
1st Subsequent Year (2015-16)	6,691	6,709	0.3%	Met
2nd Subsequent Year (2016-17)	6,691	6,709	0.3%	Met

2B. Comparison of District Enrollment to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

- 1a. STANDARD MET - Enrollment projections have not changed since budget adoption by more than two percent for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

STANDARD: Projected second period (P-2) average daily attendance (ADA) to enrollment ratio for any of the current fiscal year or two subsequent fiscal years has not increased from the historical average ratio from the three prior fiscal years by more than one half of one percent (0.5%).

3A. Calculating the District's ADA to Enrollment Standard

DATA ENTRY: Unaudited Actuals data that exist will be extracted into the P-2 ADA column for the First Prior Year; otherwise, enter First Prior Year data. P-2 ADA for the second and third prior years are preloaded. Budget Adoption data that exist will be extracted into the Enrollment column; otherwise, enter Enrollment data for all fiscal years.

Fiscal Year	P-2 ADA Unaudited Actuals (Form A, Lines 3, 6, and 25) (Form A, Lines A4, C1, and C2e)	Enrollment CBEDS Actual (Form 01CS, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2011-12)	6,592	6,816	96.7%
Second Prior Year (2012-13)	6,506	6,741	96.5%
First Prior Year (2013-14)	6,448	6,691	96.4%
		Historical Average Ratio:	96.5%
	District's ADA to Enrollment Standard (historical average ratio plus 0.5%):		97.0%

3B. Calculating the District's Projected Ratio of ADA to Enrollment

DATA ENTRY: If Form MYPI exists, Estimated P-2 ADA data for the two subsequent years will be extracted; if not, enter Estimated P-2 ADA data in the first column. All other data are extracted.

Fiscal Year	Estimated P-2 ADA (Form AI, Lines A4, C1, and C2e) (Form MYPI, Line F2)	Enrollment CBEDS/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Current Year (2014-15)	6,448	6,709	96.1%	Met
1st Subsequent Year (2015-16)	6,450	6,709	96.1%	Met
2nd Subsequent Year (2016-17)	6,450	6,709	96.1%	Met

3C. Comparison of District ADA to Enrollment Ratio to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

- 1a. STANDARD MET - Projected P-2 ADA to enrollment ratio has not exceeded the standard for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

4. CRITERION: LCFF Revenue

STANDARD: Projected LCFF revenue for any of the current fiscal year or two subsequent fiscal years has not changed by more than two percent since budget adoption.

District's LCFF Revenue Standard Percentage Range:

4A. Calculating the District's Projected Change in LCFF Revenue

DATA ENTRY: Budget Adoption data that exist will be extracted; otherwise, enter data into the first column. In the First Interim column, Current Year data are extracted; enter data for the two subsequent years.

Fiscal Year	LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)		Percent Change	Status
	Budget Adoption (Form 01CS, Item 4B)	First Interim Projected Year Totals		
	Current Year (2014-15)	46,119,562.00		
1st Subsequent Year (2015-16)	48,279,296.00	47,527,055.00	-1.6%	Met
2nd Subsequent Year (2016-17)	49,858,757.00	49,800,654.00	-0.1%	Met

4B. Comparison of District LCFF Revenue to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

- 1a. STANDARD MET - LCFF revenue has not changed since budget adoption by more than two percent for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

5. CRITERION: Salaries and Benefits

STANDARD: Projected ratio of total unrestricted salaries and benefits to total unrestricted general fund expenditures for any of the current fiscal year or two subsequent fiscal years has not changed from the historical average ratio from the three prior fiscal years by more than the greater of three percent or the district's required reserves percentage.

It is likely that for many districts the 2014-15 and 2015-16 change from the historical average ratio will exceed the standard because certain revenues that were restricted prior to the LCFF are now unrestricted within the LCFF.

5A. Calculating the District's Historical Average Ratio of Unrestricted Salaries and Benefits to Total Unrestricted General Fund Expenditures

DATA ENTRY: Unaudited Actuals data that exist for the First Prior Year will be extracted; otherwise, enter data for the First Prior Year. Unaudited Actuals data for the second and third prior years are preloaded.

Fiscal Year	Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (2011-12)	32,101,576.50	34,834,046.83	92.2%
Second Prior Year (2012-13)	34,060,444.06	36,661,287.71	92.9%
First Prior Year (2013-14)	35,791,128.64	39,199,352.54	91.3%
	Historical Average Ratio:		92.1%

	Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
District's Reserve Standard Percentage (Criterion 10B, Line 4)	3.0%	3.0%	3.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	89.1% to 95.1%	89.1% to 95.1%	89.1% to 95.1%

5B. Calculating the District's Projected Ratio of Unrestricted Salaries and Benefits to Total Unrestricted General Fund Expenditures

DATA ENTRY: If Form MYPI exists, Projected Year Totals data for the two subsequent years will be extracted; if not, enter Projected Year Totals data. Projected Year Totals data for Current Year are extracted.

Fiscal Year	Projected Year Totals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 011, Objects 1000-3999) (Form MYPI, Lines B1-B3)	Total Expenditures (Form 011, Objects 1000-7499) (Form MYPI, Lines B1-B8, B10)		
Current Year (2014-15)	37,430,668.00	40,288,166.00	92.9%	Met
1st Subsequent Year (2015-16)	38,947,215.00	42,170,103.00	92.4%	Met
2nd Subsequent Year (2016-17)	39,701,136.00	44,846,054.00	88.5%	Not Met

5C. Comparison of District Salaries and Benefits Ratio to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

- 1a. **STANDARD NOT MET** - Projected ratio of unrestricted salary and benefit costs to total unrestricted expenditures has changed by more than the standard in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard and a description of the methods and assumptions used in projecting salaries and benefits.

Explanation:
(required if NOT met)

Categorical funds are continuing to be spent and fully utilized each year, therefore, no carryover is projected going forward into the subsequent year 2016-17. In addition, employer contributions for STRS and PERS are increasing significantly in 2016-17 which places an increased burden on the unrestricted General Fund.

6. CRITERION: Other Revenues and Expenditures

STANDARD: Projected operating revenues (including federal, other state and other local) or expenditures (including books and supplies, and services and other operating), for any of the current fiscal year or two subsequent fiscal years, have not changed by more than five percent since budget adoption.

Changes that exceed five percent in any major object category must be explained.

District's Other Revenues and Expenditures Standard Percentage Range:	-5.0% to +5.0%
District's Other Revenues and Expenditures Explanation Percentage Range:	-5.0% to +5.0%

6A. Calculating the District's Change by Major Object Category and Comparison to the Explanation Percentage Range

DATA ENTRY: Budget Adoption data that exist will be extracted; otherwise, enter data into the first column. First Interim data for the Current Year are extracted. If First Interim Form MYPI exists, data for the two subsequent years will be extracted; if not, enter data for the two subsequent years into the second column.

Explanations must be entered for each category if the percent change for any year exceeds the district's explanation percentage range.

Object Range / Fiscal Year	Budget Adoption Budget (Form 01CS, Item 6B)	First Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)				
Current Year (2014-15)	2,426,677.00	2,314,250.00	-4.6%	No
1st Subsequent Year (2015-16)	2,425,000.00	2,325,000.00	-4.1%	No
2nd Subsequent Year (2016-17)	2,425,000.00	2,325,000.00	-4.1%	No

Explanation:
(required if Yes)

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)				
Current Year (2014-15)	6,300,237.00	6,907,268.00	9.6%	Yes
1st Subsequent Year (2015-16)	6,300,606.00	6,350,000.00	0.8%	No
2nd Subsequent Year (2016-17)	6,305,000.00	6,350,000.00	0.7%	No

Explanation:
(required if Yes)

The District will receive a one-time appropriation for Mandated Cost Reimbursement in the amount of \$431,776 in the current fiscal year 2014-15.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)				
Current Year (2014-15)	4,464,319.00	4,747,228.00	6.3%	Yes
1st Subsequent Year (2015-16)	3,268,632.00	3,268,632.00	0.0%	No
2nd Subsequent Year (2016-17)	3,268,632.00	3,268,632.00	0.0%	No

Explanation:
(required if Yes)

The increase is due to receipt of funds from the K-12 Microsoft Voucher Program and the Cal Recycle Grant of about \$230,000.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)				
Current Year (2014-15)	2,710,178.00	2,983,691.00	10.1%	Yes
1st Subsequent Year (2015-16)	3,178,000.00	3,178,000.00	0.0%	No
2nd Subsequent Year (2016-17)	2,453,000.00	2,600,000.00	6.0%	Yes

Explanation:
(required if Yes)

The increase is due to expenditures related to the K-12 Microsoft Voucher Program and Cal Recycle Grant. The increase in expenditures in 2016-17 is due to technology and materials purchases related to continued Common Core implementation.

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)				
Current Year (2014-15)	8,465,993.00	8,366,897.00	-1.2%	No
1st Subsequent Year (2015-16)	8,065,000.00	8,150,000.00	1.1%	No
2nd Subsequent Year (2016-17)	8,115,000.00	8,050,000.00	-0.8%	No

Explanation:
(required if Yes)

6B. Calculating the District's Change in Total Operating Revenues and Expenditures

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Budget Adoption Budget	First Interim Projected Year Totals	Percent Change	Status
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2014-15)	13,191,233.00	13,968,746.00	5.9%	Not Met
1st Subsequent Year (2015-16)	11,994,238.00	11,943,632.00	-0.4%	Met
2nd Subsequent Year (2016-17)	11,998,632.00	11,943,632.00	-0.5%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2014-15)	11,176,171.00	11,350,588.00	1.6%	Met
1st Subsequent Year (2015-16)	11,243,000.00	11,328,000.00	0.8%	Met
2nd Subsequent Year (2016-17)	10,568,000.00	10,650,000.00	0.8%	Met

6C. Comparison of District Total Operating Revenues and Expenditures to the Standard Percentage Range

DATA ENTRY: Explanations are linked from Section 6A if the status in Section 6B is Not Met; no entry is allowed below.

- 1a. STANDARD NOT MET - One or more projected operating revenue have changed since budget adoption by more than the standard in one or more of the current year or two subsequent fiscal years. Reasons for the projected change, descriptions of the methods and assumptions used in the projections, and what changes, if any, will be made to bring the projected operating revenues within the standard must be entered in Section 6A above and will also display in the explanation box below.

Explanation:
Federal Revenue
(linked from 6A
if NOT met)

Explanation:
Other State Revenue
(linked from 6A
if NOT met)

The District will receive a one-time appropriation for Mandated Cost Reimbursement in the amount of \$431,776 in the current fiscal year 2014-15.

Explanation:
Other Local Revenue
(linked from 6A
if NOT met)

The increase is due to receipt of funds from the K-12 Microsoft Voucher Program and the Cal Recycle Grant of about \$230,000.

- 1b. STANDARD MET - Projected total operating expenditures have not changed since budget adoption by more than the standard for the current year and two subsequent fiscal years.

Explanation:
Books and Supplies
(linked from 6A
if NOT met)

Explanation:
Services and Other Exps
(linked from 6A
if NOT met)

7. CRITERION: Facilities Maintenance

STANDARD: Identify changes that have occurred since budget adoption in the projected contributions for facilities maintenance funding as required pursuant to Education Code Section 17070.75, or in how the district is providing adequately to preserve the functionality of its facilities for their normal life in accordance with Education Code sections 52060(d)(1) and 17002(d)(1).

Determining the District's Compliance with the Contribution Requirement for EC Section 17070.75 as modified by Section 17070.766 and amended by SB 70 (Chapter 7, Statutes of 2011), effective 2008-09 through 2014-15 - Ongoing and Major Maintenance/Restricted Maintenance Account (OMMA/RMA)

NOTE: SB 70 (Chapter 7, Statutes of 2011) extends EC Section 17070.766 from 2008-09 through 2014-15. EC Section 17070.766 reduced the contributions required by EC Section 17070.75 from 3 percent to 1 percent. Therefore, the calculation in this section has been revised accordingly for that period.

DATA ENTRY: Budget Adoption data that exist will be extracted; otherwise, enter Budget Adoption data into lines 1 and 2. All other data are extracted.

	Budget Adoption 1% Required Minimum Contribution (Form 01CS, Item 7, Line 2c)	First Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	1,373,183.00	1,373,183.00	Met
2. Budget Adoption Contribution (information only) (Form 01CS, Criterion 7, Line 2c)			

If status is not met, enter an X in the box that best describes why the minimum required contribution was not made:

- Not applicable (district does not participate in the Leroy F. Green School Facilities Act of 1998)
- Exempt (due to district's small size [EC Section 17070.75 (b)(2)(D)])
- Other (explanation must be provided)

Explanation:
(required if NOT met
and Other is marked)

8. CRITERION: Deficit Spending

STANDARD: Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the district's available reserves¹ as a percentage of total expenditures and other financing uses² in any of the current fiscal year or two subsequent fiscal years.

¹Available reserves are the unrestricted amounts in the Reserve for Economic Uncertainties and the Unassigned/Unappropriated accounts in the General Fund and the Special Reserve Fund for Other Than Capital Outlay Projects. Available reserves will be reduced by any negative ending balances in restricted resources in the General Fund.

²A school district that is the Administrative Unit of a Special Education Local Plan Area (SELPA) may exclude from its expenditures the distribution of funds to its participating members.

8A. Calculating the District's Deficit Spending Standard Percentage Levels

DATA ENTRY: All data are extracted or calculated.

	Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
District's Available Reserve Percentages (Criterion 10C, Line 9)	26.7%	25.9%	24.8%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	8.9%	8.6%	8.3%

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: Current Year data are extracted. If Form MYPI exists, data for the two subsequent years will be extracted; if not, enter data for the two subsequent years into the first and second columns.

Fiscal Year	Projected Year Totals			Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
	Net Change in Unrestricted Fund Balance (Form 011, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000-7999) (Form MYPI, Line B11)			
Current Year (2014-15)	2,348,083.00	40,988,166.00		N/A	Met
1st Subsequent Year (2015-16)	(211,657.00)	43,070,103.00		0.5%	Met
2nd Subsequent Year (2016-17)	(614,009.00)	45,746,054.00		1.3%	Met

8C. Comparison of District Deficit Spending to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

1a. STANDARD MET - Unrestricted deficit spending, if any, has not exceeded the standard percentage level in any of the current year or two subsequent fiscal years.

Explanation:
(required if NOT met)

9. CRITERION: Fund and Cash Balances

A. FUND BALANCE STANDARD: Projected general fund balance will be positive at the end of the current fiscal year and two subsequent fiscal years.

9A-1. Determining if the District's General Fund Ending Balance is Positive

DATA ENTRY: Current Year data are extracted. If Form MYPI exists, data for the two subsequent years will be extracted; if not, enter data for the two subsequent years.

Fiscal Year	Ending Fund Balance General Fund Projected Year Totals		Status
	(Form 011, Line F2)	(Form MYPI, Line D2)	
Current Year (2014-15)		20,624,413.85	Met
1st Subsequent Year (2015-16)		18,404,109.85	Met
2nd Subsequent Year (2016-17)		18,186,520.85	Met

9A-2. Comparison of the District's Ending Fund Balance to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

1a. STANDARD MET - Projected general fund ending balance is positive for the current fiscal year and two subsequent fiscal years.

Explanation:
(required if NOT met)

B. CASH BALANCE STANDARD: Projected general fund cash balance will be positive at the end of the current fiscal year.

9B-1. Determining if the District's Ending Cash Balance is Positive

DATA ENTRY: If Form CASH exists, data will be extracted; if not, data must be entered below.

Fiscal Year	Ending Cash Balance General Fund		Status
	(Form CASH, Line F, June Column)		
Current Year (2014-15)		23,775,545.00	Met

9B-2. Comparison of the District's Ending Cash Balance to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

1a. STANDARD MET - Projected general fund cash balance will be positive at the end of the current fiscal year.

Explanation:
(required if NOT met)

10. CRITERION: Reserves

STANDARD: Available reserves¹ for any of the current fiscal year or two subsequent fiscal years are not less than the following percentages or amounts² as applied to total expenditures and other financing uses³:

Percentage Level	District ADA		
5% or \$64,000 (greater of)	0	to	300
4% or \$64,000 (greater of)	301	to	1,000
3%	1,001	to	30,000
2%	30,001	to	400,000
1%	400,001	and	over

¹ Available reserves are the unrestricted amounts in the Reserve for Economic Uncertainties and the Unassigned/Unappropriated accounts in the General Fund and Special Reserve Fund for Other Than Capital Outlay Projects. Available reserves will be reduced by any negative ending balances in restricted resources in the General Fund.

² Dollar amounts to be adjusted annually by the prior year statutory cost-of-living adjustment (Education Code Section 42238), rounded to the nearest thousand.

³ A school district that is the Administrative Unit (AU) of a Special Education Local Plan Area (SELPA) may exclude from its expenditures the distribution of funds to its participating members.

	Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
District Estimated P-2 ADA (Criterion 3, Item 3B)	6,448	6,450	6,450
District's Reserve Standard Percentage Level:	3%	3%	3%

10A. Calculating the District's Special Education Pass-through Exclusions (only for districts that serve as the AU of a SELPA)

DATA ENTRY: For SELPA AUs, if Form MYPI exists, all data will be extracted including the Yes/No button selection. If not, click the appropriate Yes or No button for item 1 and, if Yes, enter data for item 2a and for the two subsequent years in item 2b; Current Year data are extracted.

For districts that serve as the AU of a SELPA (Form MYPI, Lines F1a, F1b1, and F1b2):

- Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?
- If you are the SELPA AU and are excluding special education pass-through funds:

a. Enter the name(s) of the SELPA(s): _____

b. Special Education Pass-through Funds
(Fund 10, resources 3300-3499 and 6500-6540,
objects 7211-7213 and 7221-7223)

	Current Year Projected Year Totals (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
b. Special Education Pass-through Funds	11,319,508.00		

10B. Calculating the District's Reserve Standard

DATA ENTRY: If Form MYPI exists, all data will be extracted or calculated. If not, enter data for line 1 for the two subsequent years; Current Year data are extracted.

	Current Year Projected Year Totals (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	60,806,656.00	62,890,991.00	63,161,875.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	60,806,656.00	62,890,991.00	63,161,875.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	1,824,199.68	1,886,729.73	1,894,856.25
6. Reserve Standard - by Amount (\$64,000 for districts with less than 1,001 ADA, else 0)	0.00	0.00	0.00
7. District's Reserve Standard (Greater of Line B5 or Line B6)	1,824,199.68	1,886,729.73	1,894,856.25

10C. Calculating the District's Available Reserve Amount

DATA ENTRY: All data are extracted from fund data and Form MYPI. If Form MYPI does not exist, enter data for the two subsequent years.

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4)	Current Year Projected Year Totals (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00		
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	1,824,200.00	1,886,730.00	1,894,857.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	14,416,672.77	14,384,096.77	13,756,542.77
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	(0.72)	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00		
8. District's Available Reserve Amount (Lines C1 thru C7)	16,240,872.05	16,270,826.77	15,651,399.77
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	26.71%	25.87%	24.78%
District's Reserve Standard (Section 10B, Line 7):	1,824,199.68	1,886,729.73	1,894,856.25
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

1a. STANDARD MET - Available reserves have met the standard for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

DATA ENTRY: Click the appropriate Yes or No button for items S1 through S4. Enter an explanation for each Yes answer.

S1. Contingent Liabilities

1a. Does your district have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that have occurred since budget adoption that may impact the budget?

No

1b. If Yes, identify the liabilities and how they may impact the budget:

S2. Use of One-time Revenues for Ongoing Expenditures

1a. Does your district have ongoing general fund expenditures funded with one-time revenues that have changed since budget adoption by more than five percent?

No

1b. If Yes, identify the expenditures and explain how the one-time resources will be replaced to continue funding the ongoing expenditures in the following fiscal years:

S3. Temporary Interfund Borrowings

1a. Does your district have projected temporary borrowings between funds?
(Refer to Education Code Section 42603)

No

1b. If Yes, identify the interfund borrowings:

S4. Contingent Revenues

1a. Does your district have projected revenues for the current fiscal year or either of the two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?

No

1b. If Yes, identify any of these revenues that are dedicated for ongoing expenses and explain how the revenues will be replaced or expenditures reduced:

S5. Contributions

Identify projected contributions from unrestricted resources in the general fund to restricted resources in the general fund for the current fiscal year and two subsequent fiscal years. Provide an explanation if contributions have changed by more than \$20,000 and more than five percent since budget adoption.

Identify projected transfers to or from the general fund to cover operating deficits in either the general fund or any other fund for the current fiscal year and two subsequent fiscal years. Provide an explanation if transfers have changed by more than \$20,000 and more than five percent since budget adoption.

Identify capital project cost overruns that have occurred since budget adoption that may impact the general fund budget.

District's Contributions and Transfers Standard: -5.0% to +5.0%
or -\$20,000 to +\$20,000

S5A. Identification of the District's Projected Contributions, Transfers, and Capital Projects that may Impact the General Fund

DATA ENTRY: Budget Adoption data that exist will be extracted; otherwise, enter data into the first column. For Contributions, the First Interim's Current Year data will be extracted. Enter First Interim Contributions for the 1st and 2nd Subsequent Years. For Transfers In and Transfers Out, if Form MYP exists, the data will be extracted into the First Interim column for the Current Year, and 1st and 2nd Subsequent Years. If Form MYP does not exist, enter data in the Current Year, and 1st and 2nd Subsequent Years. Click on the appropriate button for Item 1d; all other data will be calculated.

Description / Fiscal Year	Budget Adoption (Form 01CS, Item S5A)	First Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2014-15)	(9,665,841.00)	(9,012,241.00)	-6.8%	(653,600.00)	Not Met
1st Subsequent Year (2015-16)	(9,665,841.00)	(9,012,241.00)	-6.8%	(653,600.00)	Not Met
2nd Subsequent Year (2016-17)	(9,665,841.00)	(9,012,241.00)	-6.8%	(653,600.00)	Not Met
1b. Transfers In, General Fund *					
Current Year (2014-15)	1,200,000.00	1,200,000.00	0.0%	0.00	Met
1st Subsequent Year (2015-16)	1,200,000.00	1,200,000.00	0.0%	0.00	Met
2nd Subsequent Year (2016-17)	1,200,000.00	1,200,000.00	0.0%	0.00	Met
1c. Transfers Out, General Fund *					
Current Year (2014-15)	600,000.00	700,000.00	16.7%	100,000.00	Not Met
1st Subsequent Year (2015-16)	900,000.00	900,000.00	0.0%	0.00	Met
2nd Subsequent Year (2016-17)	900,000.00	900,000.00	0.0%	0.00	Met

1d. Capital Project Cost Overruns

Have capital project cost overruns occurred since budget adoption that may impact the general fund operational budget?

No

* Include transfers used to cover operating deficits in either the general fund or any other fund.

S5B. Status of the District's Projected Contributions, Transfers, and Capital Projects

DATA ENTRY: Enter an explanation if Not Met for items 1a-1c or if Yes for Item 1d.

1a. NOT MET - The projected contributions from the unrestricted general fund to restricted general fund programs have changed since budget adoption by more than the standard for any of the current year or subsequent two fiscal years. Identify restricted programs and contribution amount for each program and whether contributions are ongoing or one-time in nature. Explain the district's plan, with timeframes, for reducing or eliminating the contribution.

Explanation:
(required if NOT met)

Decrease in contributions is due to a decrease in the Special Ed. unreimbursed costs (\$216,000), Non-public schools costs (NPS \$100,000), contracted services (\$150,000), and indirect costs (\$20,000).

1b. MET - Projected transfers in have not changed since budget adoption by more than the standard for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

1c. NOT MET - The projected transfers out of the general fund have changed since budget adoption by more than the standard for any of the current year or subsequent two fiscal years. Identify the amounts transferred, by fund, and whether transfers are ongoing or one-time in nature. If ongoing, explain the district's plan, with timeframes, for reducing or eliminating the transfers.

Explanation:
(required if NOT met)

Increased the General Fund's contribution to the Adult Ed. Fund to provide a cushion for their operating expenses in the current fiscal year so they do not end up with a negative fund balance.

1d. NO - There have been no capital project cost overruns occurring since budget adoption that may impact the general fund operational budget.

Project Information:
(required if YES)

S6. Long-term Commitments

Identify all existing and new multiyear commitments¹ and their annual required payment for the current fiscal year and two subsequent fiscal years.

Explain how any increase in annual payments will be funded. Also, explain how any decrease to funding sources used to pay long-term commitments will be replaced.

¹ Include multiyear commitments, multiyear debt agreements, and new programs or contracts that result in long-term obligations.

S6A. Identification of the District's Long-term Commitments

DATA ENTRY: If Budget Adoption data exist (Form 01CS, Item S6A), long-term commitment data will be extracted and it will only be necessary to click the appropriate button for Item 1b. Extracted data may be overwritten to update long-term commitment data in Item 2, as applicable. If no Budget Adoption data exist, click the appropriate buttons for items 1a and 1b, and enter all other data, as applicable.

1. a. Does your district have long-term (multiyear) commitments?
(If No, skip items 1b and 2 and sections S6B and S6C)

b. If Yes to Item 1a, have new long-term (multiyear) commitments been incurred since budget adoption?

2. If Yes to Item 1a, list (or update) all new and existing multiyear commitments and required annual debt service amounts. Do not include long-term commitments for postemployment benefits other than pensions (OPEB); OPEB is disclosed in Item S7A.

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2014
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases				
Certificates of Participation				
General Obligation Bonds	19	Fund 51 - Local Revenue	Fund 51 - Bond Redemptions - Principal Payments	32,095,000
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (do not include OPEB):

Type of Commitment	# of Years Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)	Principal Balance as of July 1, 2014
Election of 2014 GO Bonds	30	Fund 51 - Local Revenue	Fund 51 - Bond Redemptions - Principal Payments	26,500,000
TOTAL:				58,595,000

Type of Commitment (continued)	Prior Year (2013-14) Annual Payment (P & I)	Current Year (2014-15) Annual Payment (P & I)	1st Subsequent Year (2015-16) Annual Payment (P & I)	2nd Subsequent Year (2016-17) Annual Payment (P & I)
Capital Leases				
Certificates of Participation				
General Obligation Bonds	2,714,119	2,705,605	2,718,818	2,713,189
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (continued):

Type of Commitment	Prior Year (2013-14) Annual Payment (P & I)	Current Year (2014-15) Annual Payment (P & I)	1st Subsequent Year (2015-16) Annual Payment (P & I)	2nd Subsequent Year (2016-17) Annual Payment (P & I)
Election of 2014 GO Bonds		4,312,010	4,413,844	4,042,644
Total Annual Payments:	2,714,119	7,017,615	7,132,662	6,755,833
Has total annual payment increased over prior year (2013-14)?		Yes	Yes	Yes

S6B. Comparison of the District's Annual Payments to Prior Year Annual Payment

DATA ENTRY: Enter an explanation if Yes.

- 1a. Yes - Annual payments for long-term commitments have increased in one or more of the current or two subsequent fiscal years. Explain how the increase in annual payments will be funded.

Explanation:
(Required if Yes
to increase in total
annual payments)

Election of 2014 General Obligation (GO) Bonds will be funded by County and District taxes.

S6C. Identification of Decreases to Funding Sources Used to Pay Long-term Commitments

DATA ENTRY: Click the appropriate Yes or No button in Item 1; if Yes, an explanation is required in Item 2.

1. Will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?

No

2. No - Funding sources will not decrease or expire prior to the end of the commitment period, and one-time funds are not being used for long-term commitment.

Explanation:
(Required if Yes)

S7. Unfunded Liabilities

Identify any changes in estimates for unfunded liabilities since budget adoption, and indicate whether the changes are the result of a new actuarial valuation.

S7A. Identification of the District's Estimated Unfunded Liability for Postemployment Benefits Other Than Pensions (OPEB)

DATA ENTRY: Click the appropriate button(s) for items 1a-1c, as applicable. Budget Adoption data that exist (Form 01CS, Item S7A) will be extracted; otherwise, enter Budget Adoption and First Interim data in items 2-4.

1. a. Does your district provide postemployment benefits other than pensions (OPEB)? (If No, skip items 1b-4)
- b. If Yes to Item 1a, have there been changes since budget adoption in OPEB liabilities?
- c. If Yes to Item 1a, have there been changes since budget adoption in OPEB contributions?

2. OPEB Liabilities

	Budget Adoption (Form 01CS, Item S7A)	First Interim
a. OPEB actuarial accrued liability (AAL)	15,987,368.00	15,987,368.00
b. OPEB unfunded actuarial accrued liability (UAAL)	17,271,894.00	17,271,894.00

c. Are AAL and UAAL based on the district's estimate or an actuarial valuation?

	Actuarial	Actuarial
d. If based on an actuarial valuation, indicate the date of the OPEB valuation.	May 01, 2013	May 01, 2013

3. OPEB Contributions

a. OPEB annual required contribution (ARC) per actuarial valuation or Alternative Measurement Method

Measurement Method	Budget Adoption (Form 01CS, Item S7A)	First Interim
Current Year (2014-15)	1,461,000.00	1,461,000.00
1st Subsequent Year (2015-16)	1,461,000.00	1,461,000.00
2nd Subsequent Year (2016-17)	1,461,000.00	1,461,000.00

b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (Funds 01-70, objects 3701-3752)

Current Year (2014-15)	683,134.00	685,112.00
1st Subsequent Year (2015-16)	697,250.00	697,250.00
2nd Subsequent Year (2016-17)	707,262.00	707,262.00

c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)

Current Year (2014-15)	731,104.00	731,104.00
1st Subsequent Year (2015-16)	789,083.00	789,083.00
2nd Subsequent Year (2016-17)	825,993.00	825,993.00

d. Number of retirees receiving OPEB benefits

Current Year (2014-15)	234	234
1st Subsequent Year (2015-16)	234	234
2nd Subsequent Year (2016-17)	234	234

4. Comments:

S7B. Identification of the District's Unfunded Liability for Self-insurance Programs

DATA ENTRY: Click the appropriate button(s) for items 1a-1c, as applicable. Budget Adoption data that exist (Form 01CS, Item S7B) will be extracted; otherwise, enter Budget Adoption and First Interim data in items 2-4.

1. a. Does your district operate any self-insurance programs such as workers' compensation, employee health and welfare, or property and liability? (Do not include OPEB; which is covered in Section S7A) (If No, skip items 1b-4)

Yes

- b. If Yes to item 1a, have there been changes since budget adoption in self-insurance liabilities?

No

- c. If Yes to item 1a, have there been changes since budget adoption in self-insurance contributions?

No

2. Self-Insurance Liabilities

- a. Accrued liability for self-insurance programs
b. Unfunded liability for self-insurance programs

	Budget Adoption (Form 01CS, Item S7B)	First Interim
a.	0.00	0.00
b.	0.00	0.00

3. Self-Insurance Contributions

- a. Required contribution (funding) for self-insurance programs
Current Year (2014-15)
1st Subsequent Year (2015-16)
2nd Subsequent Year (2016-17)

	Budget Adoption (Form 01CS, Item S7B)	First Interim
a.	946,282.00	946,282.00
	946,282.00	946,282.00
	946,282.00	946,282.00

- b. Amount contributed (funded) for self-insurance programs
Current Year (2014-15)
1st Subsequent Year (2015-16)
2nd Subsequent Year (2016-17)

b.	946,282.00	946,282.00
	946,282.00	946,282.00
	946,282.00	946,282.00

4. Comments:

--

S8. Status of Labor Agreements

Analyze the status of employee labor agreements. Identify new labor agreements that have been ratified since budget adoption, as well as new commitments provided as part of previously ratified multiyear agreements; and include all contracts, including all administrator contracts (and including all compensation). For new agreements, indicate the date of the required board meeting. Compare the increase in new commitments to the projected increase in ongoing revenues and explain how these commitments will be funded in future fiscal years.

If salary and benefit negotiations are not finalized, upon settlement with certificated or classified staff:

The school district must determine the cost of the settlement, including salaries, benefits, and any other agreements that change costs, and provide the county office of education (COE) with an analysis of the cost of the settlement and its impact on the operating budget.

The county superintendent shall review the analysis relative to the criteria and standards and may provide written comments to the president of the district governing board and superintendent.

S8A. Cost Analysis of District's Labor Agreements - Certificated (Non-management) Employees

DATA ENTRY: Click the appropriate Yes or No button for "Status of Certificated Labor Agreements as of the Previous Reporting Period." There are no extractions in this section.

Status of Certificated Labor Agreements as of the Previous Reporting Period
Were all certificated labor negotiations settled as of budget adoption?

If Yes, complete number of FTEs, then skip to section S8B.
If No, continue with section S8A.

Certificated (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2013-14)	Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
Number of certificated (non-management) full-time-equivalent (FTE) positions	364.0	374.0	374.0	374.0

1a. Have any salary and benefit negotiations been settled since budget adoption?

If Yes, and the corresponding public disclosure documents have been filed with the COE, complete questions 2 and 3.
If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2-5.
If No, complete questions 6 and 7.

1b. Are any salary and benefit negotiations still unsettled?

If Yes, complete questions 6 and 7.

Negotiations Settled Since Budget Adoption

2a. Per Government Code Section 3547.5(a), date of public disclosure board meeting:

2b. Per Government Code Section 3547.5(b), was the collective bargaining agreement certified by the district superintendent and chief business official?
If Yes, date of Superintendent and CBO certification:

3. Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the collective bargaining agreement?
If Yes, date of budget revision board adoption:

4. Period covered by the agreement: Begin Date: End Date:

5. Salary settlement:

	Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?	Yes	Yes	Yes

One Year Agreement

Total cost of salary settlement			
% change in salary schedule from prior year or			

Multiyear Agreement

Total cost of salary settlement	895,386	1,128,469	0
% change in salary schedule from prior year (may enter text, such as "Reopener")	3.0%	3.6%	0.0%

Identify the source of funding that will be used to support multiyear salary commitments:

Negotiations Not Settled

6. Cost of a one percent increase in salary and statutory benefits

	Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
7. Amount included for any tentative salary schedule increases	<input type="text"/>	<input type="text"/>	<input type="text"/>

Certificated (Non-management) Health and Welfare (H&W) Benefits

- Are costs of H&W benefit changes included in the interim and MYPs?
- Total cost of H&W benefits
- Percent of H&W cost paid by employer
- Percent projected change in H&W cost over prior year

	Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
1.	Yes	Yes	Yes
2.			
3.	Tiered Capped Amount	Tiered Capped Amount	Tiered Capped Amount
4.	2.0%	2.0%	2.0%

Certificated (Non-management) Prior Year Settlements Negotiated Since Budget Adoption

Are any new costs negotiated since budget adoption for prior year settlements included in the interim?

If Yes, amount of new costs included in the interim and MYPs
If Yes, explain the nature of the new costs:

No	<input type="text"/>	<input type="text"/>
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Certificated (Non-management) Step and Column Adjustments

- Are step & column adjustments included in the interim and MYPs?
- Cost of step & column adjustments
- Percent change in step & column over prior year

	Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
1.	Yes	Yes	Yes
2.			
3.	1.0%	1.0%	1.0%

Certificated (Non-management) Attrition (layoffs and retirements)

- Are savings from attrition included in the budget and MYPs?
- Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?

	Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
1.	Yes	Yes	Yes
2.	Yes	Yes	Yes

Certificated (Non-management) - Other

List other significant contract changes that have occurred since budget adoption and the cost impact of each change (i.e., class size, hours of employment, leave of absence, bonuses, etc.):

S8B. Cost Analysis of District's Labor Agreements - Classified (Non-management) Employees

DATA ENTRY: Click the appropriate Yes or No button for "Status of Classified Labor Agreements as of the Previous Reporting Period." There are no extractions in this section.

Status of Classified Labor Agreements as of the Previous Reporting Period

Were all classified labor negotiations settled as of budget adoption?
If Yes, complete number of FTEs, then skip to section S8C.
If No, continue with section S8B.

Classified (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2013-14)	Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
Number of classified (non-management) FTE positions	182.0	185.0	185.0	185.0

1a. Have any salary and benefit negotiations been settled since budget adoption?

If Yes, and the corresponding public disclosure documents have been filed with the COE, complete questions 2 and 3.
If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2-5.
If No, complete questions 6 and 7.

1b. Are any salary and benefit negotiations still unsettled?

If Yes, complete questions 6 and 7.

Negotiations Settled Since Budget Adoption

2a. Per Government Code Section 3547.5(a), date of public disclosure board meeting:

2b. Per Government Code Section 3547.5(b), was the collective bargaining agreement certified by the district superintendent and chief business official?
If Yes, date of Superintendent and CBO certification:

3. Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the collective bargaining agreement?
If Yes, date of budget revision board adoption:

4. Period covered by the agreement: Begin Date: End Date:

5. Salary settlement:

	Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?	Yes	Yes	Yes

One Year Agreement

Total cost of salary settlement	<input type="text"/>	<input type="text"/>	<input type="text"/>
% change in salary schedule from prior year or	<input type="text"/>	<input type="text"/>	<input type="text"/>

Multiyear Agreement

Total cost of salary settlement	269,395	332,972	0
% change in salary schedule from prior year (may enter text, such as "Reopener")	3.0%	3.6%	0.0%

Identify the source of funding that will be used to support multiyear salary commitments:

Negotiations Not Settled

6. Cost of a one percent increase in salary and statutory benefits

7. Amount included for any tentative salary schedule increases

	Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
	<input type="text"/>	<input type="text"/>	<input type="text"/>

Classified (Non-management) Health and Welfare (H&W) Benefits

1. Are costs of H&W benefit changes included in the interim and MYPs?
2. Total cost of H&W benefits
3. Percent of H&W cost paid by employer
4. Percent projected change in H&W cost over prior year

Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
Yes	Yes	Yes
Tiered Capped Amount	Tiered Capped Amount	Tiered Capped Amount
2.0%	2.0%	2.0%

Classified (Non-management) Prior Year Settlements Negotiated Since Budget Adoption

Are any new costs negotiated since budget adoption for prior year settlements included in the interim?

No		
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If Yes, amount of new costs included in the interim and MYPs
If Yes, explain the nature of the new costs:

Classified (Non-management) Step and Column Adjustments

1. Are step & column adjustments included in the interim and MYPs?
2. Cost of step & column adjustments
3. Percent change in step & column over prior year

Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
Yes	Yes	Yes
1.0%	1.0%	1.0%

Classified (Non-management) Attrition (layoffs and retirements)

1. Are savings from attrition included in the interim and MYPs?
2. Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?

Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
Yes	Yes	Yes
Yes	Yes	Yes

Classified (Non-management) - Other

List other significant contract changes that have occurred since budget adoption and the cost impact of each (i.e., hours of employment, leave of absence, bonuses, etc.):

S8C. Cost Analysis of District's Labor Agreements - Management/Supervisor/Confidential Employees

DATA ENTRY: Click the appropriate Yes or No button for "Status of Management/Supervisor/Confidential Labor Agreements as of the Previous Reporting Period." There are no extractions in this section.

Status of Management/Supervisor/Confidential Labor Agreements as of the Previous Reporting Period

Were all managerial/confidential labor negotiations settled as of budget adoption?
If Yes or n/a, complete number of FTEs, then skip to S9.
If No, continue with section S8C.

Management/Supervisor/Confidential Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2013-14)	Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
Number of management, supervisor, and confidential FTE positions	50.5	51.5	51.5	51.5

1a. Have any salary and benefit negotiations been settled since budget adoption?
If Yes, complete question 2.
If No, complete questions 3 and 4.

1b. Are any salary and benefit negotiations still unsettled?
If Yes, complete questions 3 and 4.

Negotiations Settled Since Budget Adoption

2. Salary settlement:

	Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?	Yes	Yes	Yes
Total cost of salary settlement	169,316	209,275	0
Change in salary schedule from prior year (may enter text, such as "Reopener")	3.0%	3.6%	0.0%

Negotiations Not Settled

3. Cost of a one percent increase in salary and statutory benefits

	Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
4. Amount included for any tentative salary schedule increases			

Management/Supervisor/Confidential Health and Welfare (H&W) Benefits

	Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
1. Are costs of H&W benefit changes included in the interim and MYPs?	Yes	Yes	Yes
2. Total cost of H&W benefits			
3. Percent of H&W cost paid by employer	Tiered Capped Amount	Tiered Capped Amount	Tiered Capped Amount
4. Percent projected change in H&W cost over prior year	2.0%	2.0%	2.0%

Management/Supervisor/Confidential Step and Column Adjustments

	Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
1. Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
2. Cost of step & column adjustments			
3. Percent change in step and column over prior year	1.0%	1.0%	1.0%

Management/Supervisor/Confidential Other Benefits (mileage, bonuses, etc.)

	Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
1. Are costs of other benefits included in the interim and MYPs?	Yes	Yes	Yes
2. Total cost of other benefits			
3. Percent change in cost of other benefits over prior year			

S9. Status of Other Funds

Analyze the status of other funds that may have negative fund balances at the end of the current fiscal year. If any other fund has a projected negative fund balance, prepare an interim report and multiyear projection for that fund. Explain plans for how and when the negative fund balance will be addressed.

S9A. Identification of Other Funds with Negative Ending Fund Balances

DATA ENTRY: Click the appropriate button in Item 1. If Yes, enter data in Item 2 and provide the reports referenced in Item 1.

- 1. Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?

No

If Yes, prepare and submit to the reviewing agency a report of revenues, expenditures, and changes in fund balance (e.g., an interim fund report) and a multiyear projection report for each fund.

- 2. If Yes, identify each fund, by name and number, that is projected to have a negative ending fund balance for the current fiscal year. Provide reasons for the negative balance(s) and explain the plan for how and when the problem(s) will be corrected.

ADDITIONAL FISCAL INDICATORS

The following fiscal indicators are designed to provide additional data for reviewing agencies. A "Yes" answer to any single indicator does not necessarily suggest a cause for concern, but may alert the reviewing agency to the need for additional review.

DATA ENTRY: Click the appropriate Yes or No button for items A2 through A9; item A1 is automatically completed based on data from Criterion 9.

- A1. Do cash flow projections show that the district will end the current fiscal year with a negative cash balance in the general fund? (Data from Criterion 9B-1, Cash Balance, are used to determine Yes or No)

- A2. Is the system of personnel position control independent from the payroll system?

- A3. Is enrollment decreasing in both the prior and current fiscal years?

- A4. Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior or current fiscal year?

- A5. Has the district entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?

- A6. Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?

- A7. Is the district's financial system independent of the county office system?

- A8. Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education.)

- A9. Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?

When providing comments for additional fiscal indicators, please include the item number applicable to each comment.

Comments:
(optional)

End of School District First Interim Criteria and Standards Review
